

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
ROSEVILLE, CALIFORNIA

**FY 2024-25
TENTATIVE BUDGET**



June 11, 2024

BOARD OF TRUSTEES

Pete Constant, President
Heidi Hall, Vice President
Marla Franz, Clerk
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Approved by:

John Becker
Superintendent

Prepared by:

Joe Landon, CPA
Assistant Superintendent, Business Services

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Director of Accounting

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
PRELIMINARY BUDGET
June 11, 2024

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ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

2024-25 KEY STAFF POSITIONS

@ June 11, 2024

Superintendent

John Becker

Assistant Superintendents

Joe Landon, Business Services

Tu Moua Carroz, Education Services

Brad Basham, Human Resources

Dr. Melanie Dopson, Student Services

Executive Directors

vacant, Curriculum and Instruction

Rob Hasty, Human Resources

Craig Garabedian, Special Services

Judy Fischer, Wellness

Director II (both positions effective July 1, 2024)

Dr. Isabel Govea, Curriculum & Instruction, Multilingual Education & EL Support

Sima Gandhi, State and Federal Programs and Accountability

Principals

Lindsey Cutts, Antelope High School

Greg Sloan, Granite Bay High School

Marc Buljan, Oakmont High School (effective July 1, 2024)

Lisa Voss, Roseville Adult School

Ashley Serin, Roseville High School

Ross Fernandes, Roseville Pathways (Adelante/Independence)

Becky House, West Park High School

Suanne Bell, Woodcreek High School

Directors

Lauren McGhee, Accounting

Mike Fischer, Curriculum & Instruction

Shane Waggoner, Curriculum & Instruction

Scott Davis, Senior Director, Facilities Development

Jay Brown, Food Services

Diana Christensen, Human Resources-Classified

Kris Knapp, Maintenance and Operations

Bryan Johnson, Special Service

Julie Winkel, Student Services

Tony Ham, Technology

Lakhy Singh, Transportation

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

FACILITIES OVERVIEW

June 11, 2024

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

Roseville Pathways:

Adelante High School	350 Atlantic Street, Roseville
Independence High School	125 Berry Street, Roseville

Support Services

Administration Center	1750 Cirby Way, Roseville
Facilities Dev. Department	#2 Tiger Way, Roseville
Food Services	601 Commerce Drive, 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

2024-25 FISCAL YEAR
Board Approved: 2/13/2024

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 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 2024-25 and 2025-26 budget projections may show deficit spending, but the 2026-27 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 may be strategically used to support the next two budget years' expenses.
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 2023-24. In order to better prepare for budgetary decisions, the district will develop a FY 2024-25 budget with a conservative estimate of a salary increase for all employee groups. However, this estimate is not meant to preclude good faith bargaining with our employee groups, is subject to budget developments and is not a guarantee.
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. Funding for the Deferred Maintenance Fund 14 program came from a single transfer of \$3.5 million from the General Fund in 2021-22. The Deferred Maintenance Fund transfer will return to being budgeted at \$700,000/year starting in 2026-27.
16. The Pupil Transportation Equipment Fund received a \$500,000 transfer from the General Fund in 2021-22. This was to ensure that the transportation department bus needs (especially due to Special Education) were met. The Pupil Transportation Equipment Fund transfer will return to being budgeted at \$150,000/year starting in 2024-25.
17. School sites shall be allowed to carry over any unspent general purpose funds from their current year site-base budgets into the next budget year. A carryover cap can be enforced if necessary.
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, but will be not higher than 2.75%. 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. The District may take advantage of secure funding sources such as TRANs and other mechanisms that maximize financial resources.

22. 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.
23. 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.
24. The District is maintaining the current level of bus transportation for extra-curricular activities and athletic programs.
25. Maintenance and Custodial services will be maintained at current departmental budget levels. New positions may be considered during budget development.
26. The food service program shall be supported by the General Fund for utilities, maintenance and custodial services.
27. 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.
28. District goals are established prior to the development of this document and will be supported in the budget.
29. RSEA and CSEA employee representatives will be requested to provide input into the Purposes, Constraints and Guidelines.
30. 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. A \$3,750,000 transfer was made in 2021-22. A future transfer amount of approximately \$750,000 annually will return in 2026-27 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.
31. Technology Sustainability funding for items such as student classroom mobile devices was established in the FY 2014-15 budget and will continue.

32. 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.
33. A funding plan has been 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. A \$500,000 transfer was made in 2021-22 and an approximate \$100,000 transfer will return in 2026-27.
34. The District will continue to participate in the Block Grant for Mandated Cost claims.
35. The District has established a Section 115 Prefunding Pension trust, which prefunds district pension obligations. At the end of each fiscal year, the District shall contribute a minimum of 25% of district savings (does not include carry-overs) into the Section 115 Pension Prefunding trust. In order to better protect the District and its employees from the impact of potential large increases to pension expenditures, the Board may consider further contributions to the trust when one-time funds are received or the district has excess reserves which can be used.

Board approved: 2/13/2024

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND**

Enrollment Data

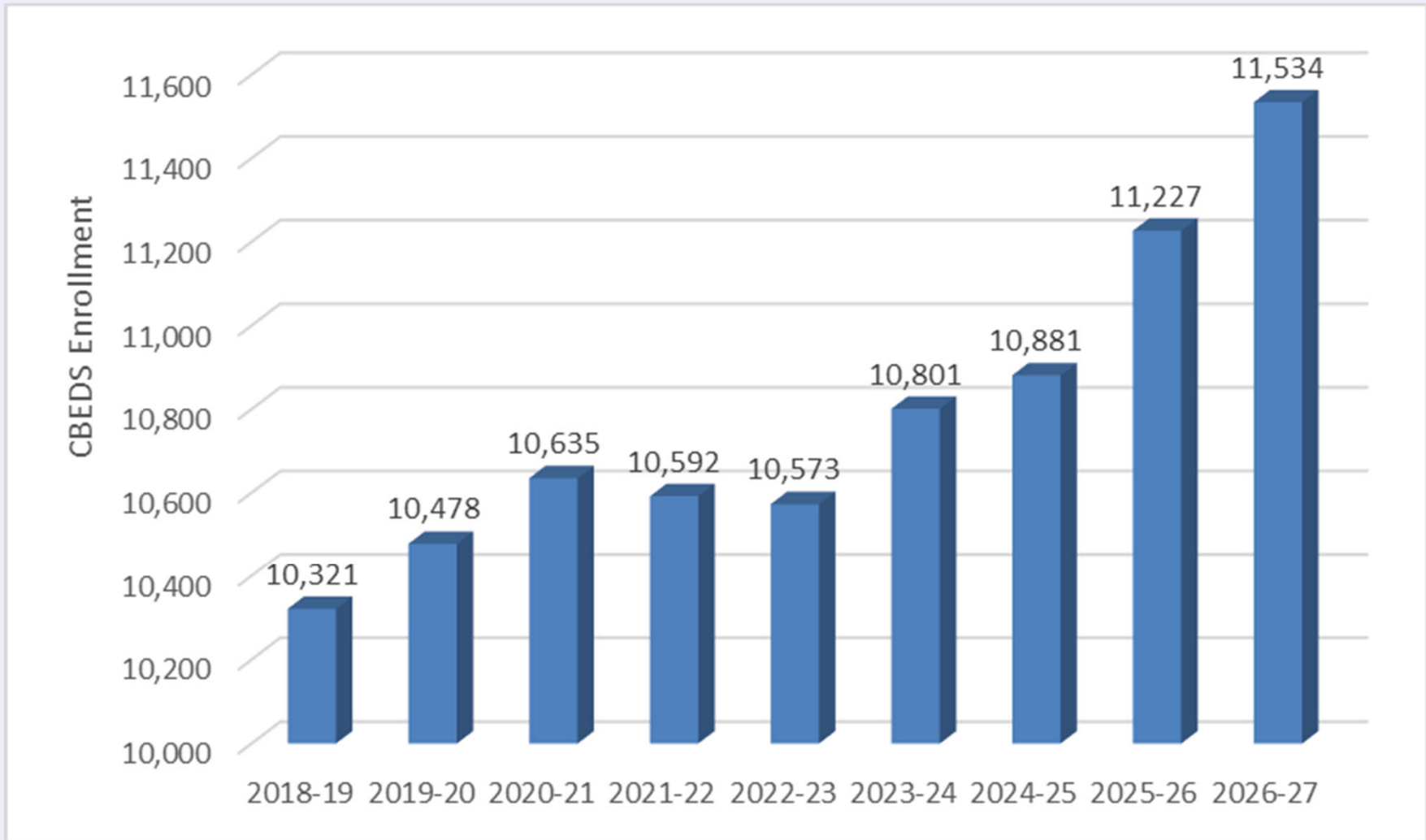
FY 2024-25

Tentative Budget June 11, 2024

	2023-24	2024-25	2025-26	2026-27
<u>CBEDS ENROLLMENT</u>	<u>Actual</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>
Adelante High School	105	100	100	100
Antelope High School	1796	1757	1837	1841
Granite Bay High School	2005	1980	1949	1883
Oakmont High School	1323	1350	1330	1421
Roseville High School	1551	1425	1421	1423
West Park High School	1845	2025	2357	2627
Woodcreek High School	1902	1950	1939	1945
Subtotal	10527	10587	10933	11240
Independent Study	250	270	270	270
Subtotal Regular Instruction	10777	10857	11203	11510
Special Education - Private NPS/NPA	14	14	14	14
Subtotal	10791	10871	11217	11524
COE-Special Ed.& Community Progs.	10	10	10	10
TOTAL STATE AID ENROLLMENT	<u>10801</u>	<u>10881</u>	<u>11227</u>	<u>11534</u>
Annual Enrollment Change From Prior Yr.	<u>228</u>	<u>80</u>	<u>346</u>	<u>307</u>
Annual % Change From Prior Yr.	<u>2.16%</u>	<u>0.74%</u>	<u>3.18%</u>	<u>2.73%</u>
Less: Interdistrict Enrollment	-1133	-1133	-1133	-1133
Net Resident Students	<u>9668</u>	<u>9748</u>	<u>10094</u>	<u>10401</u>

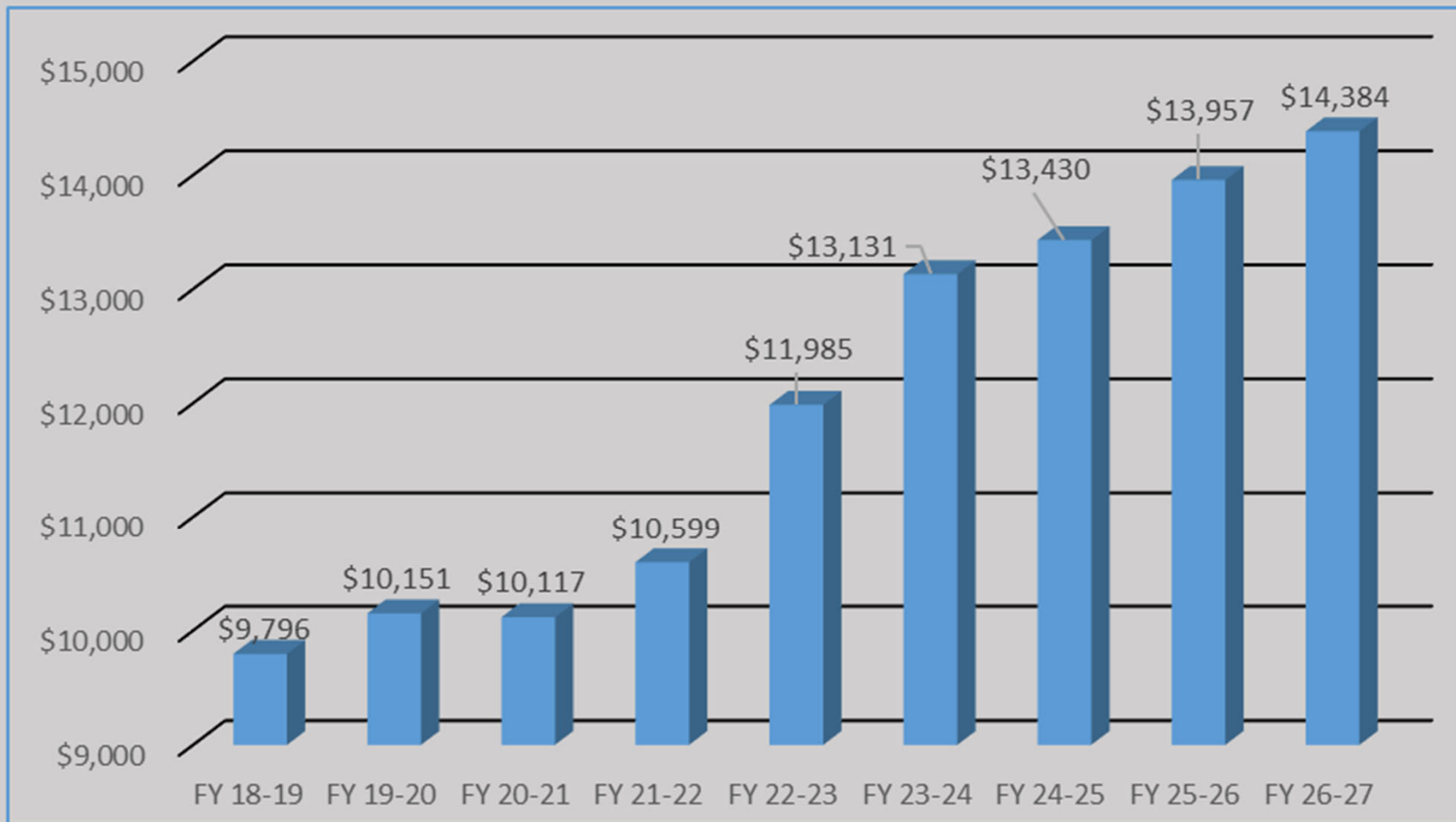
RJUHSD Enrollment Overview

CBEDS Enrollment/Projections



RJUHSD Local Control Funding Formula per ADA

RJUHSD Local Control Funding Formula per ADA



**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND
FOUR YEAR COMPARATIVE LCFF BUDGET IMPACTS
Tentative Budget 6/11/24 based on State Dept. of Finance Projections**

<i>LCFF 4 Year Summary Tentative Budget 6/11/24</i>	23/24 Est. Actuals	24/25 Preliminary	25/26 Projection	26/27 Projection
Prior Year LCFF \$/ADA	\$11,985.00	\$13,131.00	\$13,430.00	\$13,957.00
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	\$1,146.00	\$299.00	\$527.00	\$427.00
% Change in District LCFF	9.56%	2.28%	3.92%	3.06%
Current LCFF \$/ADA	\$13,131.00	\$13,430.00	\$13,957.00	\$14,384.00

RJUHSD GENERAL FUND SUMMARY / NEW POSITIONS, REDUCTIONS & RECLASSIFICATION FOR BUDGET FY 2024-25

<u>ALL REQUESTS</u> <u>Positions</u>	<u>Job</u> <u>Class</u>	<u>Location/Site</u>	<u>Justification</u>	<u>FTE</u>	<u>LCAP</u> <u>Supplemental</u>	<u>Categorical</u> <u>Funds</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Impact to GF</u>
Certificated								
Assistant Principal	Admin	RHS	Adjust for enrollment	-1.00			(212,134)	(212,134)
Dir II C&I Multilingual Education	Admin	DO	Position reclass	1.00	236,345			0
Coordinator, EL Support	Supp	DO	Increased position to Dir II	-1.00			(218,075)	(218,075)
Dir II St & Fed Programs & Acc	Admin	DO	Position reclass	1.00	236,345			0
Director, C&I	Admin	DO	Increased position to Dir II	-1.00	(226,783)			0
Counselor	Supp	WPHS	Adjust for enrollment	1.00	62,917		94,376	94,376
Counselor	Supp	RHS	Adjust for enrollment	-1.00	(62,917)		(94,376)	(94,376)
Counselor	Supp	AnHS	Realignment for Title I funds	-1.00		(157,293)		0
Education Specialist, Mod/Sev	RSEA	WPHS	Adjust to SpEd enrollment	1.00		70,537	70,537	70,537
Education Specialist, Mild/Mod	RSEA	OHS	Adjust to SpEd enrollment	1.00		70,537	70,537	70,537
Education Specialist, Mild/Mod	RSEA	WPHS	Adjust to SpEd enrollment	1.00		70,537	70,537	70,537
Education Specialist, Mild/Mod	RSEA	WPHS	Adjust to SpEd enrollment	-0.67		(47,260)	(47,260)	(47,260)
Education Specialist, Mod/Sev	RSEA	RHS	Adjust to SpEd enrollment	-1.00		(70,537)	(70,537)	(70,537)
Education Specialist, Mod/Sev	RSEA	WHS	Adjust to SpEd enrollment	-1.00		(70,537)	(70,537)	(70,537)
Classified								
Admin Assistant II	Conf	DO	Reclass due to workload and job complexity	1.00			107,702	107,702
Admin Assistant I	Conf	DO	Reclass due to workload and job complexity	-1.00			(93,088)	(93,088)
Campus Monitor	CSEA	WPHS	Adjust to enrollment	0.88			59,480	59,480
Licensed Vocational Nurse	CSEA	WHS	Adjust to SpEd needs	1.00		46,484	46,484	46,484
								(286,354)

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT FY 2024-25 BUDGET OVERVIEW

➤ EXPENSES

Salaries and Benefits

- Staffing Ratio 26.5:1 at P2 Enrollment
- New Positions/Reductions/Reclassifications in Budget
- Step and Column Increases = \$1,259,110 (estimated)
- Health and Welfare District Cap cost of:
 - \$1,075/month for RSEA
 - \$950/month for CSEA
 - \$875/month for Classified Managers
 - \$900/month for Confidential
 - \$875/month for Cabinet, Administrators
 - \$875/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 24-25 + 0% = \$0	Rate 19.10%	\$14,950,000
FY 25-26 + 0% = \$0	Rate 19.10%	\$14,950,000
FY 26-27 + 0% = \$0	Rate 19.10%	\$14,950,000

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 24-25 + 1% = \$94,000	Rate 27.05%	\$6,856,000
FY 25-26 + 2% = \$139,000	Rate 27.60%	\$6,995,000
FY 26-27 + 1% = \$101,000	Rate 28.00%	\$7,096,000

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

**FY 2024-25 BUDGET OVERVIEW
GENERAL FUND AT 6-11-24**

➤ **REVENUE**

Local Control Funding Formula assumptions

- Average Daily Attendance (ADA) Estimate = 10,219
- Unduplicated Pupil Percentage = 37%

Education Protection Account (Prop. 30/55 funds) = \$8,478,915

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

Mandate Block Grant 2024/25 = \$746,800

Lottery Revenues

- Unrestricted = \$1,865,226
- Restricted = \$758,736

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FY 2024-25 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 = \$1,500,000
- Cost for Utilities = \$3,293,300

Education Services items

- Local Control and Accountability Plan = \$22,935,885
- Two additional mandatory Professional Development days through 2025-26

Categorical Program Expenses Exceed Program Revenues; Major Program Encroachments

- Home-to-School Transportation <\$ 1,571,592>
- Special Education <\$12,478,993>
- TOTAL <\$14,050,585>

Roseville Joint Union High School District
 2024-25 LOCAL CONTROL and ACCOUNTABILITY PLAN
 LCAP Preliminary Expenditure Plan
 Tentative Budget 2024-25

Group #	Major Description	Est Actuals 2023/24	Tentative 2024/25
1	Learning Support Specialists (LSS)	\$ 715,374	\$ 776,454
4	Advanced Via Individual Determination Program (AVID)	54,251	56,029
5	Professional Development (Equity, EQ, acad. vocab/discourse)	76,420	300,000
8	Extended Library/Career Center Hours	-	94,000
9	Positive Behavior Interv. & Support (PBIS)	60,742	52,540
10	Marriage & Family Therapist Interns & Support (MFT)	844,502	1,387,408
11	PBIS (Positive Behavior Intervention & Supports) Coordinator	565,677	385,495
12	Transportation (After School Hours)	70,000	100,000
14	Interpreters/Translators	20,000	25,257
15	College & Career Visits	10,000	-
16	Additional Materials/Supplies	41,217	61,500
17	Intervention Counselors/English Learner Specialists (IC/EL)	2,226,616	2,226,957
19	Credit Recovery & A-G Recovery	338,542	38,006
20	English Learner Program (Districtwide and Site EL Plans)	118,653	394,261
21	Site Intervention Teacher Staffing	901,871	903,478
24	Advanced Placement (AP) Coordinators	-	95,000
26	Site ELD Staffing	977,026	978,768
29	Concurrent Senior Program (Roseville Adult School)	110,119	71,470
32	Family Engagement	425,120	538,320
35	Wellness Centers	35,243	8,500
37	Directors of C&I and instructional capacity building	226,782	895,428
	Total	\$ 7,818,155	\$ 9,388,871

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2024/25
Tentative Budget at June 11, 2024**

EXECUTIVE SUMMARY

DESCRIPTION	SRC/ OBJ	2023-24 Estimated Actuals	2024-25 Tentative Budget	VARIANCE
A. REVENUES				
1. LCFF Sources		135,909,509	140,212,120	4,302,611
2. Federal Revenue		7,138,567	3,878,371	(3,260,196)
3. Other State Revenues		16,409,016	16,152,442	(256,574)
4. Other Local Revenues		14,014,165	13,035,070	(979,095)
5. TOTAL REVENUES		173,471,257	173,278,003	(193,254)
B. EXPENDITURES				
1. Salaries-Certificated		79,956,444	79,252,473	(703,971)
2. Salaries-Classified		26,990,389	28,334,860	1,344,471
3. Employee Benefits		44,034,462	46,505,168	2,470,706
4. Books & Supplies		9,234,067	7,980,236	(1,253,831)
5. Services, Other Operating Expenses		15,325,992	21,084,457	5,758,465
6. Capital Outlay		1,321,178	837,666	(483,512)
7. Other Outgoing, Support, Adjs.		1,194,598	1,510,000	315,402
8. Direct Support/Indirect Costs To Other Funds		(119,196)	(231,443)	(112,247)
9. TOTAL EXPENDITURES (1000-7590)		177,937,934	185,273,417	7,335,483
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(4,466,677)	(11,995,414)	(7,528,737)
D. OTHER FINANCING SOURCES/(USES)		(1,620,000)	(220,000)	1,400,000
E. NET INCR.(DECR.) TOTAL		(6,086,677)	(12,215,414)	(6,128,737)
F. BEGINNING FUND BAL. 7/1		33,366,723	27,280,046	(6,086,677)
G. ENDING FUND BALANCE 6/30		27,280,046	15,064,632	(12,215,414)
(1) Calculation of Current Year's Operations				
Net Increase (Decrease) on Financial Statement [Line E]		(6,086,677)	(12,215,414)	(6,128,737)
Adj. For: Department and Categorical Expense Carryovers From Last Year		10,341,668	8,912,616	(1,429,052)
Adj. For: Department and Categorical Expense Carryovers To Next Year		(8,912,616)	(594,032)	8,318,584
Net Increase (Decrease) From Current Year's Operations		(4,657,625)	(3,896,830)	(760,795)

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2024/25
Tentative Budget at June 11, 2024

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2023-24 Estimated Actuals	2024-25 Tentative Budget	VARIANCE
LCFF SOURCES				
Principal Apportionment				
State Aid-Current Year	8011	51,040,488	53,592,007	2,551,519
State Aid-Education Protection Account	8012	5,366,167	8,478,915	3,112,748
County and District Taxes	8041	88,447,457	88,447,457	-
SUB TOTAL		144,854,112	150,518,379	5,664,267
Revenue Limit Transfer (Adult Ed & Def Maint)	8091	(8,275)	(8,275)	-
Transfers to Charter Schools in lieu of property taxes	8096	(11,554,765)	(13,171,313)	(1,616,548)
Property Tax Transfers - SELPA	8097	2,618,437	2,873,329	254,892
SUB TOTAL, LCFF SOURCES		135,909,509	140,212,120	4,302,611
TOTAL, LCFF SOURCES		135,909,509	140,212,120	4,302,611
FEDERAL REVENUES				
Special Ed.-PI 94-142 (3310/5001)	8181	1,811,575	1,225,804	(585,771)
IDEA Mental Health (3327)	8182	142,450	124,695	(17,755)
Medi-Cal Admin. Activities (0006)	8290	200,000	150,000	(50,000)
ESSER III	8290	1,670,336	-	(1,670,336)
ESSER III- learning loss	8290	397,724	-	(397,724)
ELO- ESSER III	8290	284,900	-	(284,900)
TITLE I - Basic (3010/1140)	8290	956,583	964,139	7,556
CSI (3182)	8290	383,903	200,000	(183,903)
Voc. Ed. PI 576- (3550/1140)	8290	207,570	180,121	(27,449)
TITLE II, Teacher Quality (4035/1140)	8290	187,496	269,915	82,419
TITLE IV, Student Support (4127/1140)	8290	102,604	78,192	(24,412)
TITLE III - Immigrant (4201/1140)	8290	38,811	24,730	(14,081)
TITLE III- Limited Eng.Prof. Std. (4203/1140)	8290	76,119	61,182	(14,937)
TITLE X- McKinney-Vento (5630)	8290	51,305	51,305	-
TITLE X- ARP- Homeless II	8290	40,628	-	(40,628)
We Can Work (5810)	8290	98,288	98,288	-
STOP grant (5812)	8290	488,275	450,000	(38,275)
TOTAL, FEDERAL REVENUES		7,138,567	3,878,371	(3,260,196)
OTHER STATE REVENUES				
Mandated Cost Reimb. (0020/0000)E	8550	714,641	746,800	32,159
Lottery Income Unrestricted (1100/0000)E	8560	1,897,896	1,865,226	(32,670)
Lottery Income Restricted (6300/0000)E	8560	861,842	758,736	(103,106)
Other State.--CELDT/Student ID (0000)	8590	5,000	15,000	10,000
CTEIG (state) (6387)	8590	861,771	1,502,654	640,883
Special Ed. Mental Health Prop 98 (6512 &6546)	8590	797,661	797,661	-
Special Education-Workability (6520)	8590	194,075	194,075	-
Special Education- ADR (6536)	8590	(2,610)	-	2,610
Art, Music, Instructional Materials Discretionary BG	8590	134,383	-	(134,383)
Health Academy-OHS (R7220/G1420)	8590	90,486	104,326	13,840
Transportation- HTS	8311	683,680	1,427,043	743,363
Transportation- HTS special ed	8311	256,587	141,654	(114,933)
DE Grant	8590	1,150,000	-	(1,150,000)
LCFF Equity Multiplier	8590	162,074	-	(162,074)
Classified EE Summer assistance program (7415)	8590	286,418	286,418	-
Learning Recovery Emergency Block Grant	8590	334,743	-	(334,743)
Prop 28	8590	1,365,512	1,355,858	(9,654)
STRS On-Behalf Pension (7690)	8590	6,614,857	6,956,991	342,134
TOTAL, OTHER STATE REVENUES		16,409,016	16,152,442	(256,574)

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2024/25
Tentative Budget at June 11, 2024**

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2023-24 Estimated Actuals	2024-25 Tentative Budget	VARIANCE
OTHER LOCAL REVENUES				
Community Redevelopment Funds	8625	627,700	630,000	2,300
Sale of Equipment/Supplies	8631	4,000	4,000	-
Use of Facilities (0000/0000)	8650	500,000	465,000	(35,000)
Interest-Regular	8660	680,000	600,000	(80,000)
-Student Fees (7230/0000)	8675	25,000	20,000	(5,000)
-Districts-HTS (7230/0000)	8677	1,500,000	1,500,000	-
-Charter oversight fee-1%	8677	204,537	208,220	3,683
Strong workforce grant- WBL	8677	401,212	280,000	(121,212)
Strong workforce grant- RAS	8677	243,987	-	(243,987)
Strong workforce grant- CTE & DE	8677	143,521	-	(143,521)
Strong workforce grant- Ed Pathway	8677	177,334	-	(177,334)
Strong workforce grant- Mental Health	8677	41,429	150,000	108,571
Strong workforce grant- Pathways	8677	78,958	300,000	221,042
Strong workforce grant- Comp Sci	8677	119,925	100,000	(19,925)
Strong workforce grant- Adv Manufacturing	8677	177,375	60,000	(117,375)
Strong workforce grant- Env Resc	8677	-	156,000	156,000
-Other Revenues (0073/0000)	8699	150,000	150,000	-
Unrestricted donations	8699	29,320	-	(29,320)
Student Fees	8699	83,195	-	(83,195)
Boosters	8699	408,932	403,137	(5,795)
Sierra College DE	8699	184,050	95,273	(88,777)
Adopted textbooks	8699	4,591	-	(4,591)
Special Ed- stale date checks	8699	9,961	-	(9,961)
Medi-cal	8699	150,000	200,000	50,000
We can work	8699	90	-	(90)
CTEIG	8699	12,640	-	(12,640)
Special Ed	8699	925	-	(925)
Special Ed Workability	8699	461	-	(461)
Transportation	8699	13,525	-	(13,525)
ELO	8699	16	-	(16)
RMMA	8699	30,277	-	(30,277)
Strong Workforce Visual Career	8677	11,567	-	(11,567)
Chromebook protection plan	8699	80,000	90,000	10,000
Restricted donations	8699	9,190	-	(9,190)
Local Prog - AP and IB Testing (9625)	8699	485,000	501,000	16,000
Local Prog - PSAT Testing (9630)	8699	20,663	14,800	(5,863)
IB Testing	8699	51,023	52,000	977
SAT Testing	8699	4,730	4,000	(730)
Triage Grant	8699	436,541	-	(436,541)
Physical Ed support	8699	69,637	70,500	863
Cal-HOSA	8699	10,000	-	(10,000)
Unified Sports	8699	4,500	-	(4,500)
Kaiser Wellness	8699	25,000	-	(25,000)
Raleys program	8699	5,000	-	(5,000)
PCSPCD Grant	8699	280,000	-	(280,000)
SIG Wellness	8699	34,298	72,000	37,702
Other-Cell Towers, Misc.(0000/0000)	8699	1,058,465	833,245	(225,220)
Special Ed. Master Plan (6500/5001)	8792	5,425,590	6,075,895	650,305
TOTAL, OTHER LOCAL REVENUES		14,014,165	13,035,070	(979,095)
GRAND TOTAL, ALL REVENUES		173,471,257	173,278,003	(193,254)

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2024/25
Tentative Budget at June 11, 2024**

EXPENDITURE DETAIL

<u>DESCRIPTION</u>	<u>SRC/ OBJ</u>	<u>2023-24 Estimated Actuals</u>	<u>2024-25 Tentative Budget</u>	<u>VARIANCE</u>
CERTIFICATED SALARIES				
Teachers	1100	56,525,017	56,406,699	(118,318)
Teachers-Substitutes -Staff and Curriculum Dev.,Sp.Ed,Summer Sch., Categorical Progs.,General Secondary, etc.	1110	1,206,125	1,379,665	173,540
Teachers-Extra Assignments Categorical Progs.,Summ.Sch., Aca.Decath,Staff Dev.,Home Teaching,	1120	1,625,257	1,305,610	(319,647)
Teachers-Stipends	1190	499,146	426,323	(72,823)
Subtotal 1100 Series		59,855,545	59,518,297	(337,248)
Certif. Pupil Support-Couns.,Deans,Psych.,Misc.	1200	7,627,189	7,349,175	(278,014)
Certif. Pupil Support-substitutes	1210	36,000	-	(36,000)
Certif. Pupil Support-extra time	1220	27,369	4,600	(22,769)
Certif. Pupil Support-Librarians	1230	274,129	274,129	-
Certif. Pupil Support-Nurses	124x	931,880	873,287	(58,593)
Certif. Pupil Support-Stipends	1290	18,000	-	(18,000)
Certif. Supervisory/Administrative	13xx	8,404,103	8,449,581	45,478
Special Proj. Coord., Mentors	19xx	2,782,229	2,783,404	1,175
TOTAL, CERTIFICATED SALARIES		79,956,444	79,252,473	(703,971)
CLASSIFIED SALARIES				
Instructional Aides & Aide Subs.	2100	4,172,138	4,669,821	497,683
Coaches, Athletic Directors	2160	2,857,033	2,869,354	12,321
Classif. Support-Custodial/Maint.Monitors	2200	8,424,345	8,830,267	405,922
Bus Drivers/Mechanics	229X	1,962,487	2,105,354	142,867
Classif. /Supervisory/Admin./Board	23xx	1,521,059	1,547,109	26,050
Classif. Support-Secretarial/Clerical	24xx	6,664,102	6,929,102	265,000
Other Classified Salaries-- Technology, Technicians, Students, Misc.	29xx	1,389,225	1,383,853	(5,372)
TOTAL, CLASSIFIED SALARIES		26,990,389	28,334,860	1,344,471
proof total for 1000's and 2000's		106,946,833	107,587,333	640,500
EMPLOYEE BENEFITS				
STRS	3100	21,256,334	21,946,734	690,400
PERS	3200	6,476,913	6,856,103	379,190
FICA	3300	1,646,191	1,724,389	78,198
Medicare	331x	1,507,622	1,522,146	14,524
Health	3400	11,697,686	12,718,708	1,021,022
SUI	3500	52,305	52,786	481
W.Comp	3600	1,224,786	1,486,335	261,549
Life	3900	172,625	197,967	25,342
TOTAL, EMPLOYEE BENEFITS		44,034,462	46,505,168	2,470,706
Proof total for S & B's		150,981,295	154,092,501	3,111,206

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2024/25
Tentative Budget at June 11, 2024

EXPENDITURE DETAIL

DESCRIPTION	SRC/ OBJ	2023-24 Estimated Actuals	2024-25 Tentative Budget	VARIANCE
BOOKS AND SUPPLIES				
Textbooks	4100	2,768,613	1,229,180	(1,539,433)
Books other than Textbooks	4200	128,331	91,661	(36,670)
Materials and Supplies	4300	5,312,122	6,075,629	763,507
Noncapitalized Equipment	4400	1,025,001	583,766	(441,235)
TOTAL, BOOKS AND SUPPLIES		9,234,067	7,980,236	(1,253,831)
SERVICES, OTHER OPERATING EXPENSES				
Travel-Conferences/Mileage	5200	813,526	629,012	(184,514)
Dues and Memberships	5300	148,051	112,247	(35,804)
Property, Casualty & Deductible	5400	954,740	986,336	31,596
Utilities & Housekeeping	5500	3,152,020	3,293,300	141,280
Rentals, Leases, and Repairs	5600	978,981	1,369,392	390,411
Other Svcs. & Exp.	58XX	6,548,478	5,130,816	(1,417,662)
Legal Services	5810	765,000	600,000	(165,000)
Audit	5811	67,200	58,200	(9,000)
Non-Public School Tuition	5840	697,245	1,245,000	547,755
FS&L Categorical Project Reserves	5890	550,745	6,999,209	6,448,464
Telecommunication	5901/3	620,089	626,895	6,806
Postage	5902	29,917	34,050	4,133
TOTAL, SERVICES AND OPER. EXPENSES		15,325,992	21,084,457	5,758,465
CAPITAL OUTLAY				
Land Improvements	6170	287,085	500	(286,585)
Building Improvements	6200	15,000	-	(15,000)
Equipment Additions	6400	941,793	837,166	(104,627)
Equipment Replacements	6500	77,300	-	(77,300)
TOTAL, CAPITAL OUTLAY		1,321,178	837,666	(483,512)
OTHER OUTGOING (7100-7299,7400-7499)				
State Special Schools (G5001/F9200)	7130	8,215	10,000	1,785
Spec.Ed.Excess Cost from PCOE(G5001/F9200)	7142	1,186,383	1,500,000	313,617
TOTAL, OTHER OUTGOING		1,194,598	1,510,000	315,402
INTERPROG/INTERFD SUPP. (7300-7399)				
Indirect Costs to Cafeteria Fund 13 (G0000/F7200)	7350	(260,966)	(355,226)	(94,260)
Indirect Costs to Adult Fund 11 (G0000/F7200)	7351	(69,281)	(80,777)	(11,496)
Debt/COPs Interest Exp. (G0000/F9100)	7438	11,969	11,969	-
Debt/COPs Principal Pmt. (G0000/F9100)	7439	199,082	192,591	(6,491)
TOTAL INTERPROG/INTERFD SUPP		(119,196)	(231,443)	(112,247)
TOTAL, EXPENDITURES 1000 THRU 7590		177,937,934	185,273,417	7,335,483
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(4,466,677)	(11,995,414)	(7,528,737)

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2024/25
Tentative Budget at June 11, 2024**

<u>DESCRIPTION</u>	<u>SRC/ OBJ</u>	<u>2023-24 Estimated Actuals</u>	<u>2024-25 Tentative Budget</u>	<u>VARIANCE</u>
D. OTHER FINANCING SOURCES/(USES)				
Transfers to:				
Sp. Reserve Fund 17(G0000/F9300)	7612	1,200,000	-	(1,200,000)
Building Fund 25 (G0000/F9300)	7619	120,000	120,000	-
Transportation Fund 15 (G0000/F9300)	7619	300,000	100,000	(200,000)
b) Total, Transfers to		1,620,000	220,000	(1,400,000)
TOTAL, OTHER FINANCING SOURCES/(USES) (1a -1b + 2a - 2b + 3)		<u>(1,620,000)</u>	<u>(220,000)</u>	<u>1,400,000</u>
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		<u>(6,086,677)</u>	<u>(12,215,414)</u>	<u>(6,128,737)</u>
FUND BALANCE DETAIL				
NET INCREASE (DECREASE) IN FUND BAL.				
		(6,086,677)	(12,215,414)	(6,128,737)
F. BEGINNING FUND BALANCE PLUS ADJ. AT JULY 1	9791	33,366,723	27,280,046	(6,086,677)
COMPONENTS OF ENDING FUND BALANCE				
Reserves and Restrictions.....				
Revolving Cash Fund	9711	10,000	10,000	-
Prepaid Items	9713	682,284	-	(682,284)
REU - Board 3%	9789	5,386,738	5,564,803	178,065
REU - State 3%	9789	5,386,738	5,564,803	178,065
Restricted	9740	8,450,508	594,032	(7,856,476)
Categorical & Site Base Budget Carryovers	9780	462,108	-	(462,108)
Undesignated/Unassigned		6,901,670	3,330,994	(3,570,676)
G. ENDING BALANCE COMPONENTS 6-30-XX	9790	<u>27,280,046</u>	<u>15,064,632</u>	<u>(12,215,414)</u>

Roseville Joint Union High School District Transportation Plan 2024-25

Transportation Services:

1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.

Currently Roseville Joint Union High School District (RJUHSD) provides home-to-school transportation service to Roseville City School District (RCSD K-8) including pre-K, Kinder and 1-8 grades, as well as our high school students. There is no plan to increase or eliminate any of these current services. These services are provided in District-owned school buses operated by RJUHSD school bus drivers.

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.

RJUHSD currently provides transportation services to students identified under ESSA. This determination of student eligibility is determined and requested by the district's Homeless and Foster Youth Liaison in the Wellness Department. In the event that school bus transportation services cannot be accommodated, the district Wellness Department may offer alternative modes of transportation when practical, including, but not limited to, public transportation passes, parent/guardian reimbursement or qualified third-party transportation services. Students with disabilities are transported based on their Individualized Education Plan (IEP) and what the IEP team decides is needed for a particular student when discussing transportation services. All students, regardless of status, have full access to RJUHSD transportation services and can easily apply for a bus pass.

3. Enter description of how unduplicated pupils, would be able to access available home-to-school transportation at no-cost to the pupils.

RJUHSD currently provides all students access to home to school transportation services. Students identified as homeless, foster youth or on the National School Lunch Program and designated as free are all qualified for no-cost home-to-school transportation. Additionally, we consider English Learner students who are new to the country, refugees or migrants for no-cost transportation due to their identified status.

Consultations:

The district sought consultation from classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders. This was done by soliciting feedback via email as well as presenting the draft plan as an information item at a regularly scheduled Board meeting where public comment could be received prior to final approval.

Revenue Calculation

Total 2023-24 Transportation Expenses (Function 3600)	12,650,084.00
Less Capital Outlay (object 6XXX, Function 3600)	8,126,440.00
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	1,500,000.00
Estimated 60% Reimbursement	1,814,186.00
Less 2023-24 Transportation add-on (from LCFF Calculator)	225,532.00

Total Revenue (Object 8590, Resource 0000)

1,588,654.00

Expenditures and Other Financing Uses

2000-2999 - Classified Salaries	2,537,985.00
3000-3999 - Employee Benefits	1,339,934.00
4000-4999 - Books and Supplies	613,017.00
5000-5999 - Services and other Operating Expenditures	75,313.00
6000-6999 - Capital Outlay	45,500.00
7000-7999 - Other Outgoing	-

Total Expenditures

4,611,749.00

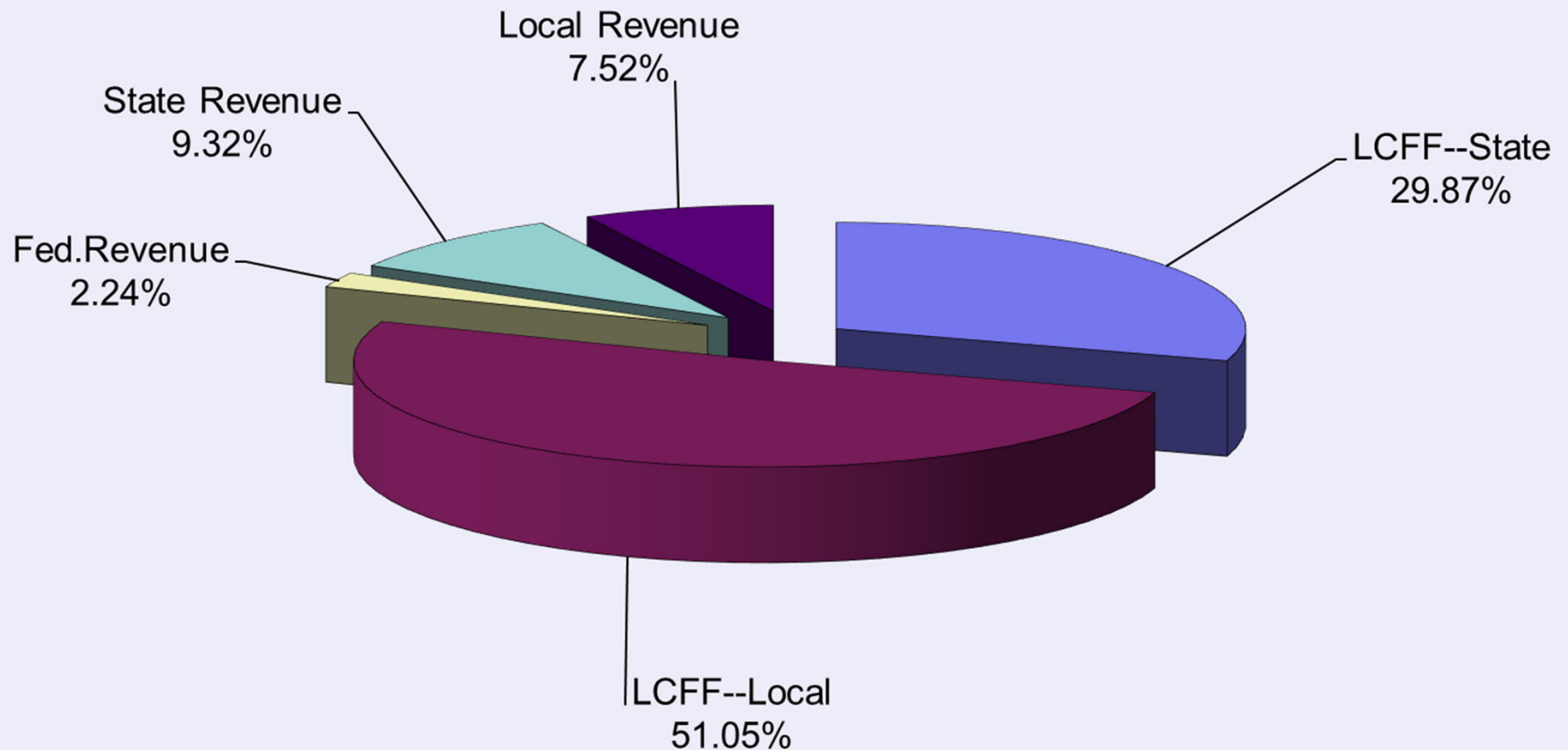
Board Approval Date:

March 12, 2024

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

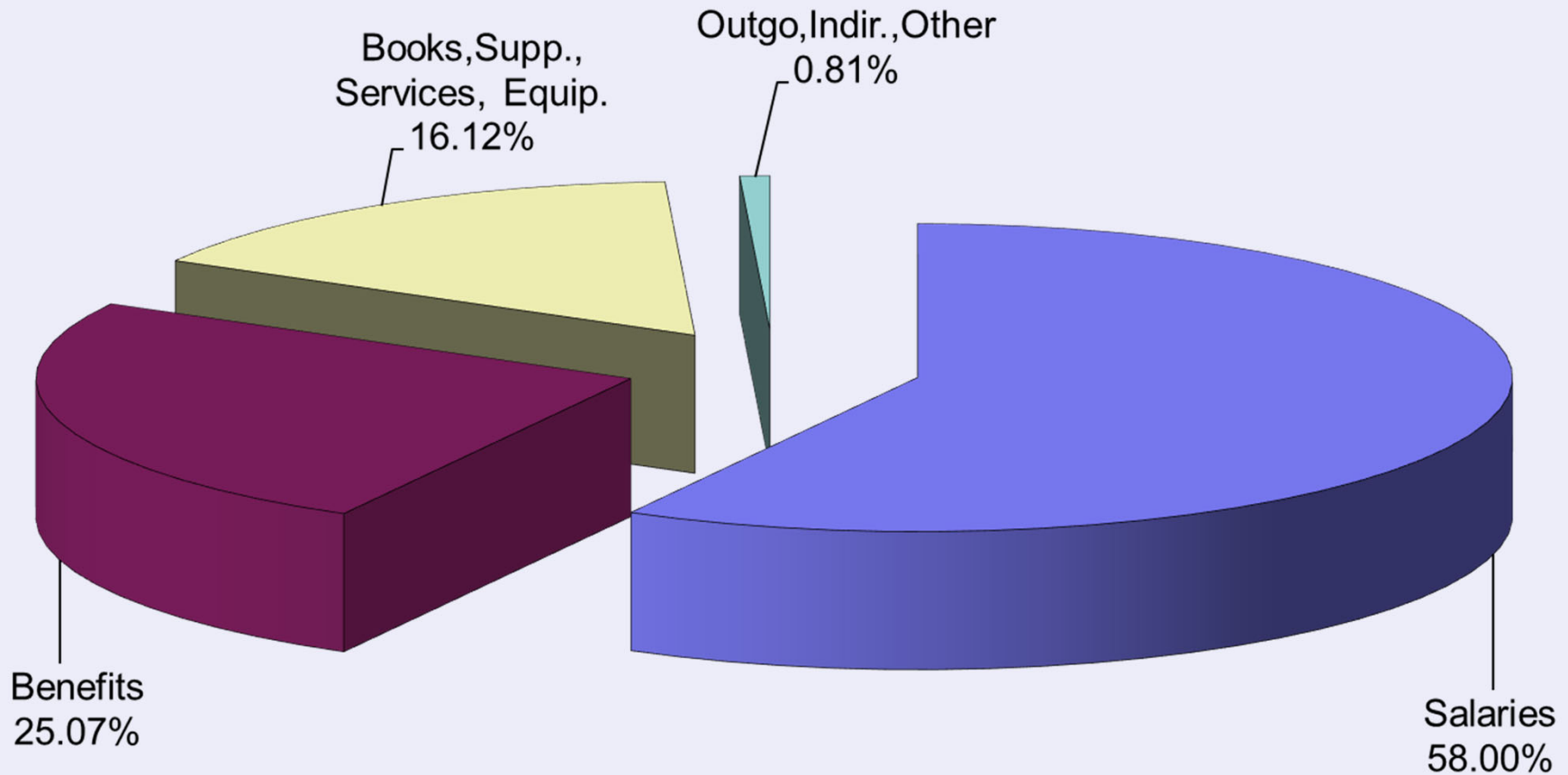
*Based on 23-24 1st Interim

RJUHSD Preliminary Budget FY 2024-25 at June 11, 2024



“Where it Comes From”

RJUHSD Preliminary Budget FY 2024-25 at June 11, 2024



“Where it Goes”

Roseville Joint Union High School District

Revised Multi Year Projection
Tentative Budget as of 6/11/24

LCFF Multi-Year Projection

LAO LCFF Estimates

		MYP 23-24	MYP 24-25	MYP 25-26	MYP 26-27
		Estimated Actuals	Tentative Budget	Projected	Projected
(A)	Beginning Fund Balance	\$ 33,366,723	\$ 27,280,046	\$ 15,064,632	\$ 14,934,697
	Revenue: LCFF Sources	\$ 135,909,509	\$ 140,212,120	\$ 150,138,120	\$ 158,802,185
	Revenue: Other Sources	\$ 37,561,748	\$ 33,065,883	\$ 31,024,943	\$ 31,254,685
(a)	Total Revenue:	<u>\$ 173,471,257</u>	<u>\$ 173,278,003</u>	<u>\$ 181,163,063</u>	<u>\$ 190,056,870</u>
	Expenses	\$ 179,557,934	\$ 185,493,417	\$ 181,292,998	\$ 186,427,353
(b)	Total Expense:	<u>\$ 179,557,934</u>	<u>\$ 185,493,417</u>	<u>\$ 181,292,998</u>	<u>\$ 186,427,353</u>
(B)	(a-b) Incr/(Decr)	<u>\$ (6,086,677)</u>	<u>\$ (12,215,414)</u>	<u>\$ (129,935)</u>	<u>\$ 3,629,517</u>
(A+B)	Ending Fund Balance	<u>\$ 27,280,046</u> 15.19%	<u>\$ 15,064,632</u> 8.12%	<u>\$ 14,934,697</u> 8.24%	<u>\$ 18,564,214</u> 9.96%
<i>COMPONENTS OF ENDING FUND BALANCE:</i>					
Nonspendable Components:					
	Revolving Cash	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
	Prepaid items	\$ 682,284 0.38%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
	Subtotal Nonspendable	<u>\$ 692,284 0.39%</u>	<u>\$ 10,000 0.01%</u>	<u>\$ 10,000 0.01%</u>	<u>\$ 10,000 0.01%</u>
	Restricted	<u>\$ 8,450,508 4.71%</u>	<u>\$ 594,032 0.32%</u>	<u>\$ 1,001,040 0.55%</u>	<u>\$ 1,530,432 0.84%</u>
Assigned Components:					
	Categorical and Site-Base Carryovers	\$ 462,108 0.26%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
	Subtotal Assigned	<u>\$ 462,108 0.26%</u>	<u>\$ - 0.00%</u>	<u>\$ - 0.00%</u>	<u>\$ - 0.00%</u>
Unassigned Components:					
	Resv. For Econ. Uncertainty - Board (3%)	\$ 5,386,738 3.00%	\$ 5,564,803 3.00%	\$ 5,438,790 3.00%	\$ 5,592,821 3.00%
	Resv. For Econ. Uncertainty - State (3%)	\$ 5,386,738 3.00%	\$ 5,564,803 3.00%	\$ 5,438,790 3.00%	\$ 5,592,821 3.00%
	Unassigned/Unappropriated Funds	<u>\$ 6,901,670 3.84%</u>	<u>\$ 3,330,994 1.80%</u>	<u>\$ 3,046,077 1.68%</u>	<u>\$ 5,838,140 3.13%</u>
	Subtotal Unassigned	<u>\$ 17,675,146 9.84%</u>	<u>\$ 14,460,600 7.80%</u>	<u>\$ 13,923,657 7.68%</u>	<u>\$ 17,023,782 9.13%</u>
	Ending Fund Balance	<u>\$ 27,280,046 15.19%</u>	<u>\$ 15,064,632 8.12%</u>	<u>\$ 14,934,697 8.24%</u>	<u>\$ 18,564,214 9.96%</u>

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

**Adopted Budget
 2024-25 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		2024-25 Budget	Objects 9780/9789/9790
Form	Fund		
01	General Fund/County School Service Fund	\$14,460,600.00	Form 01
Total Assigned and Unassigned Ending Fund Balances		\$14,460,600.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$5,564,803.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$8,895,797.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2024-25 Budget	Description of Need
01	General Fund/County School Service Fund	\$5,564,803.00	Board 3% uncertainty reserve
01	General Fund/County School Service Fund	\$240,000.00	Annual increases in the PERS rate
01	General Fund/County School Service Fund	\$129,935.00	Subsequent years' deficit spending
		\$2,961,059.00	State budget fluctuations, multi-year expenses, rising expenditures, external imposed regulations
Total of Substantiated Needs		\$8,895,797.00	
		\$0.00	

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
SUMMARY OF FUNDS 11, 13, 14, 15, 17, 40, 41, 73
PROPOSED BUDGET**

ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2025

<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 17 Spec Reserve</u>	<u>Fund 40 Spec Reserve</u>	<u>Fund 41 Spec Reserve</u>	<u>Fund 73 Scholarship</u>
80xx-81xx Revenue Transferred from the General Fund	8,275							
82xx Federal Revenues	380,452	2,343,000						
8311,85xx State Revenues	4,260,537	6,480,000						
86xx-87xx Other Local Income	178,010	56,440						145,500
8660 Interest	1,000	200,000	10,000	10,000	500,000	100,000	12,000	
87xx Other Local Revenue				240,000				
Total Revenues	4,828,274	9,079,440	10,000	250,000	500,000	100,000	12,000	145,500
<u>Expenditures</u>								
1xxx-3xxx' Salaries, Benefits	1,890,319	4,429,222						
4xxx Books & Supplies, Non-Capitalized Equip	58,051	4,247,100						
5xxx Other Services & Expenditures	340,624	813,500	100,000	13,539				20,500
5850 Scholarship Awards								189,850
60xx-63xx Site & Building Improvements								
64xx-65xx Furniture and Equipment		200,000						
7xxx Other Outgo	2,479,486			189,482				
73xx Support Costs	80,777	408,026						
Total Expenditures	4,849,257	10,097,848	100,000	203,021	0	0	0	210,350
<u>Other Sources/Uses</u>								
89xx Transfers In, Lease Purchase Revenue				100,000				
76xx Transfers Out, Other Uses								
Increase(Decrease) in Fund Balance	(20,983)	(1,018,408)	(90,000)	146,979	500,000	100,000	12,000	(64,850)
Beginning Fund Balance at July 1	61,609	8,012,856	362,930	44,875	3,787,065	5,869,993	378,224	489,506
Ending Fund Balance at June 30	40,626	6,994,448	272,930	191,854	4,287,065	5,969,993	390,224	424,656

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
DEVELOPER FEE AND PROP 51 FUNDS
PROPOSED BUDGET
ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2025**

Revenues	Fund 25/8800 Dev Fees	Fund 35 State Prop 51	Total
Developer Fees	9,000,000		9,000,000
Interest	600,000		600,000
Other Misc Revenue			
State Apportionment			0
Total Revenues	9,600,000	0	9,600,000
Expenditures			
Salaries & Benefits	450,014		450,014
Supplies	662,164		662,164
Outside Services (Legal, Tech.,etc.)	495,952		495,952
Site Purchase & Development	1,000,000		1,000,000
Architect & State Fees	1,010,000		1,010,000
Reconstruction	0		0
New Construction & Leases	25,244,144		25,244,144
Testing and Inspections	1,600,000		1,600,000
Capital Outlay			0
Other Outgo	3,126,950		3,126,950
Total Expenditures	33,589,224	0	33,589,224
Other Sources/Uses			
Transfers In, Lease Purchase Revenue Proceeds from C.O.P./Bonds	120,000		120,000
Increase(Decrease) in Fund Balance	(23,869,224)	0	(23,869,224)
Beginning Fund Balance at July 1	44,082,696	0	44,082,696
Ending Fund Balance at June 30	20,213,472	0	20,213,472

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

MAJOR FACILITY PROJECTS FY 2024-25

The projects listed below are larger projects that are expected to incur costs in the 2024-25 fiscal year:

1. District Office - New Building construction (occupancy Fall 2024)
2. Granite Bay HS - Campus wide reroof project
3. Roseville HS - Classroom building, pool and tennis courts
4. Woodcreek HS - Softball Fields Addition
5. Woodcreek HS & Oakmont HS - Campus direct HVAC digital controls replacement

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

HIGHLIGHTS OF GOVERNOR'S STATE BUDGET MAY REVISE

- LCFF Base COLA finalized at 1.07%
- Overall, revenues of the “big three” sources of state revenue (personal income, corporation, and sales and use taxes) are projected to be lower than forecasted in January by \$10.5 billion.
- What was a \$37.9 billion budget deficit in January is now \$27.6 billion at the May Revision after factoring in the early action measures.

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

PLANNED NEXT STEPS AT 6-11-24

➤ **State Budget Adoption Impacts**

- Analyze Governor's 2024-25 Enacted Budget for any necessary changes to District's adopted budget and MYP

➤ **Post Budget Adoption**

- Prepare the District's 2023-24 Unaudited Actuals for the Board in September