

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
ROSEVILLE, CALIFORNIA

**FY 2025-26  
TENTATIVE BUDGET**



**June 10, 2025**

**BOARD OF TRUSTEES**

Heidi Hall, President  
Marla Franz, Vice President  
Tiffany Coleman, Clerk  
Pete Constant, Member  
Bill Schuetz, Member

**Approved by:**

John Becker  
Superintendent

**Prepared by:**

Joe Landon, CPA  
Assistant Superintendent, Business Services

Lauren McGhee, CPA  
Director of Accounting

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
PRELIMINARY BUDGET  
June 10, 2025

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ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

**2025-26 KEY STAFF POSITIONS**

@ June 10, 2025

Superintendent

John Becker

Chief Communications Officer

Tony Phan

Assistant Superintendents

Joe Landon, Business Services

Dr. Tu Moua Carroz, Education Services

Brad Basham, Human Resources

Dr. Melanie Dopson, Student Services

Executive Directors

Amy Black, Curriculum and Instruction

Rob Hasty, Human Resources

Craig Garabedian, Special Services

Judy Fischer, Wellness

Josh Mason, Curriculum & Instruction (effective July 1, 2025)

Director II

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

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

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 Services

Julie Winkel, Student Services

Tony Ham, Technology

Lakhy Singh, Transportation

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

June 10, 2025

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
Technology Department	121 Berry Street, Roseville
Transportation Department	129 Berry Street, Roseville

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

**2025-26 FISCAL YEAR**  
**Board Approved: 2/11/2025**

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's priority shall be to provide an educational program that adheres to the Board of Trustees' Expectations: 1) **Prepare all students for life, college, and career** – High quality academic opportunities for all students and Support student academic success; 2) **Engage in partnership with families and the community** – The school is a welcoming, safe environment that serves as the center of student learning, activities, athletics, and performing arts and Promote a sense of community in our schools and the surrounding areas; 3) **Utilize effective governance and business practices** – Remain open, transparent, and accountable to the community and Serve as an employer of choice with the highest quality teachers and staff.
2. 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.
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 a high quality educational program.

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 2025-26 and 2026-27 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 2024-25. In order to better prepare for budgetary decisions, the district will develop a FY 2025-26 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 will receive a \$175,000/year transfer from the General Fund.
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 \$75/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 2028-29 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 a \$100,000 transfer will return in 2028-29.

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: 2/11/2025

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

**Enrollment Data**

**FY 2025-26**

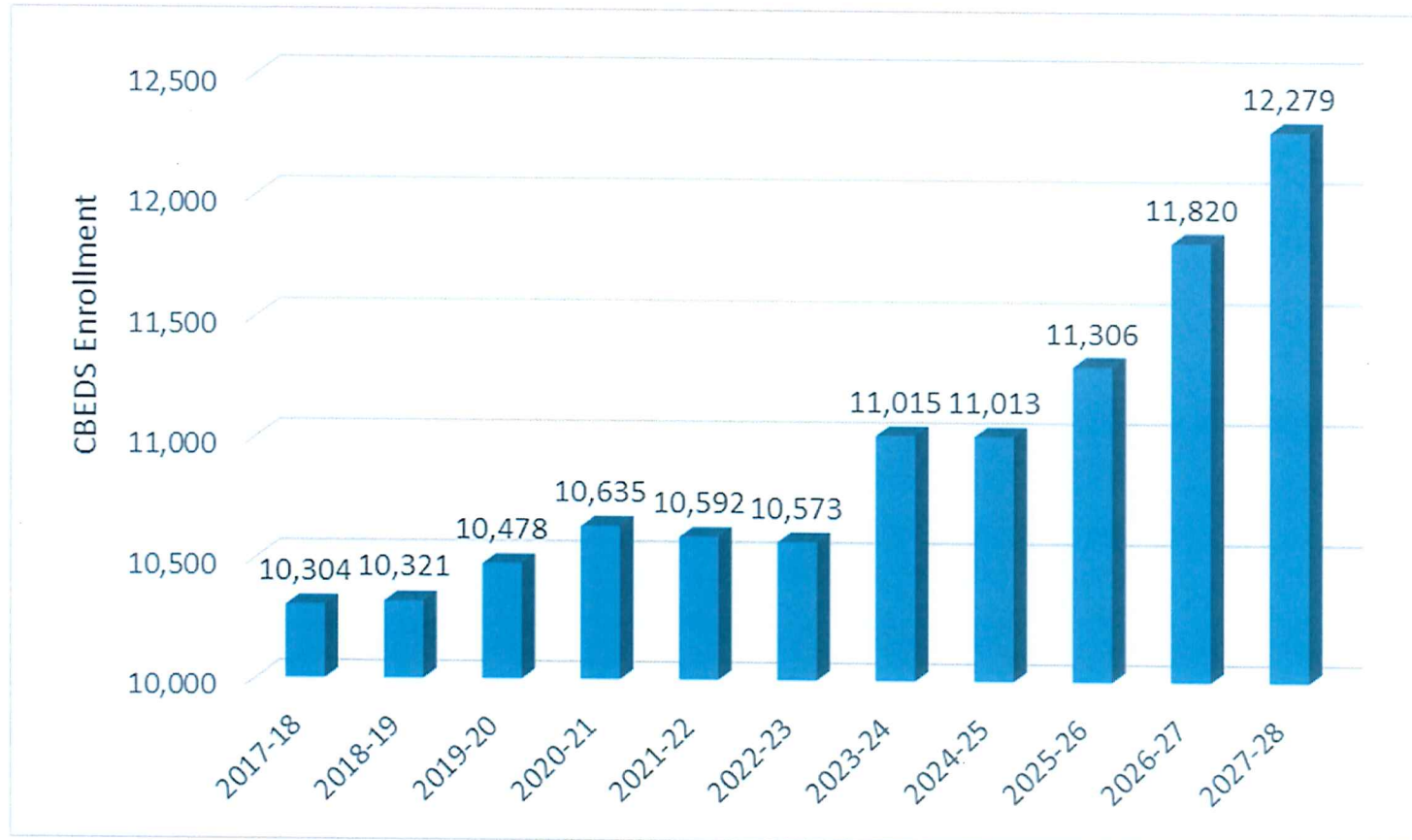
**Tentative Budget June 10, 2025**

	2024-25	2025-26	2026-27	2027-28
<b>CBEDS ENROLLMENT</b>	<b>Actual</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
Adelante High School	123	120	120	120
Antelope High School	1821	1860	1890	1912
Granite Bay High School	2036	2000	1944	1886
Oakmont High School	1290	1265	1364	1436
Roseville High School	1443	1450	1487	1578
West Park High School	2080	2385	2769	3059
Woodcreek High School	1941	1925	1945	1987
Subtotal	10734	11005	11519	11978
Independent Study	258	280	280	280
<b>Subtotal Regular Instruction</b>	<b>10992</b>	<b>11285</b>	<b>11799</b>	<b>12258</b>
Special Education - Private NPS/NPA	13	13	13	13
Subtotal	11005	11298	11812	12271
COE-Special Ed.& Community Progs.	8	8	8	8
<b>TOTAL STATE AID ENROLLMENT</b>	<b>11013</b>	<b>11306</b>	<b>11820</b>	<b>12279</b>
Annual Enrollment Change From Prior Yr.	<b>-2</b>	<b>293</b>	<b>514</b>	<b>459</b>
Annual % Change From Prior Yr.	<b>-0.02%</b>	<b>2.66%</b>	<b>4.55%</b>	<b>3.88%</b>
Less: Interdistrict Enrollment	-1150	-1150	-1150	-1150
<b>Net Resident Students</b>	<b>9863</b>	<b>10156</b>	<b>10670</b>	<b>11129</b>



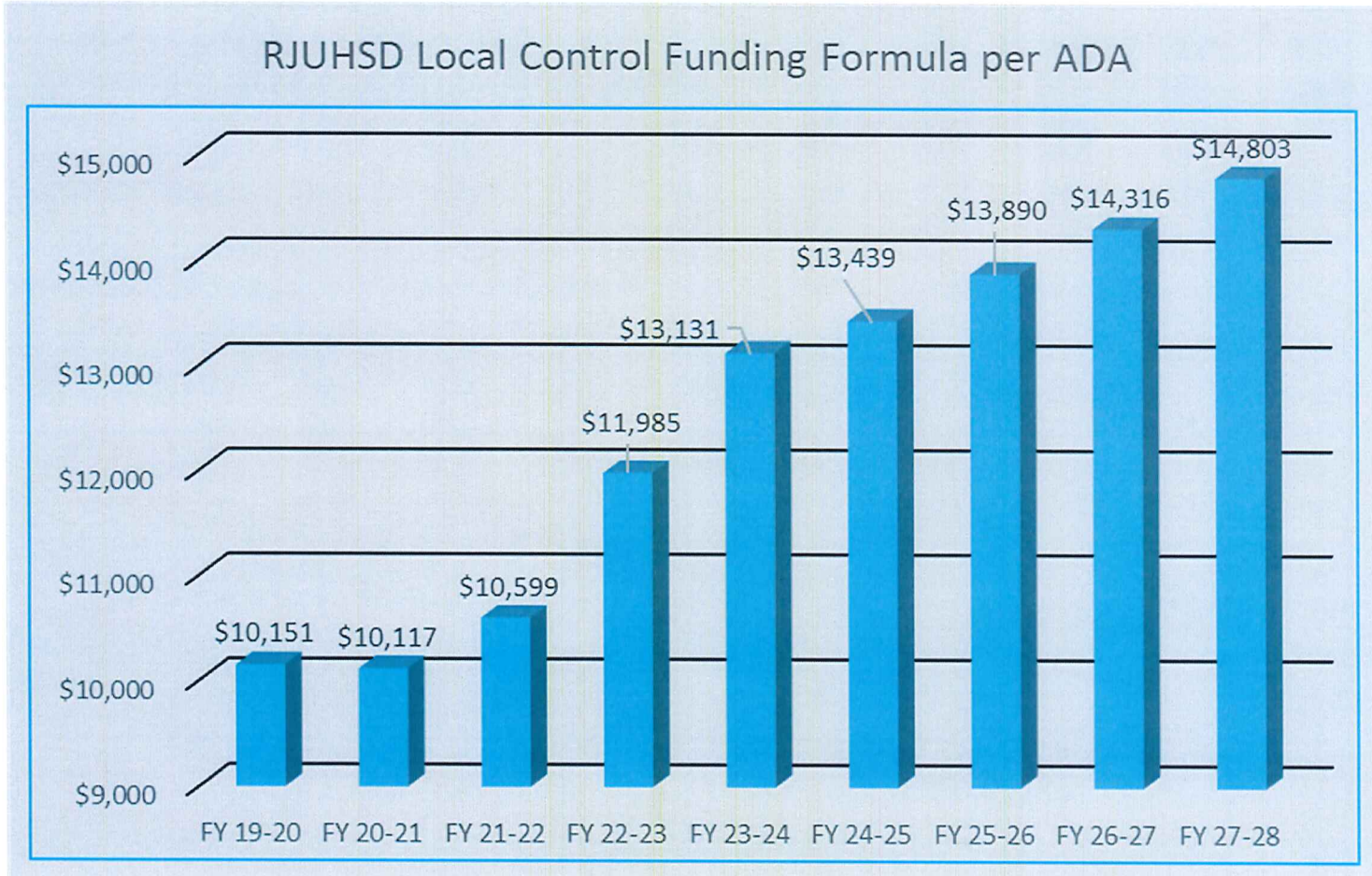
# RJUHS D ENROLLMENT OVERVIEW

## 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 6/10/25 based on State Dept. of Finance Projections**

<i>LCFF 4 Year Summary Tentative Budget 6/10/25</i>	<b>24/25 Est. Actuals</b>	<b>25/26 Preliminary</b>	<b>26/27 Projection</b>	<b>27/28 Projection</b>
Prior Year LCFF \$/ADA	\$13,131.00	\$13,439.00	\$13,890.00	\$14,316.00
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	\$308.00	\$451.00	\$426.00	\$487.00
% Change in District LCFF	2.35%	3.36%	3.07%	3.40%
<b>Current LCFF \$/ADA</b>	<b>\$13,439.00</b>	<b>\$13,890.00</b>	<b>\$14,316.00</b>	<b>\$14,803.00</b>



# RJUHSD GENERAL FUND SUMMARY / NEW POSITIONS, REDUCTIONS & RECLASSIFICATION FOR BUDGET FY 2025-26

ALL REQUESTS	Positions	Job Class	Location/Site	Justification	FTE	LCAP Supplemental	Categorical Funds	Unrestricted Funds	Impact to GF
<b>Certificated</b>									
	CTE/DE Specialist	Support Services	Districtwide	Position no longer needed	-1.00		(163,944)		0
	Coordinator, Wellness & Prevention	Support Services	Districtwide	Reclassification to V, 210 days		9,104			0
	Director, Curriculum & Instruction	Admin	District Office	reclass to ED	-1.00			(242,110)	(242,110)
	Executive Director, Curriculum & Instru	Admin	District Office	reclass from Director	1.00	139,320		139,320	139,320
	Speech & Language Pathologist	Support Services	Districtwide	A large number of students requiring speech services are entering our district. An additional Speech Pathologist is required to help cover the caseloads.	1.00		163,311		163,311
<b>Classified</b>									
	Director of Human Resources - Classified	Classified Manager	Human Resources	Change from Range 63M to 64M to remain competitive with other districts and maintain the consistency of the current pay structure for Classified Managers				5,732	5,732
	Director of M&O - reclassification	Classified Manager	Business	Reclassification of Director of Maintenance & Operations from Range 60M to 63M to remain competitive with other districts				20,609	20,609
	Director of Accounting - reclassification	Classified Manager	Business	Reclassification to Senior Director of Accounting and change salary range from 64M to 66M.				14,064	14,064
	Educationally Related Mental Health Specialist	CSEA	Special Services	Reduce vacant position	-1.00		(155,162)		(155,162)
	Learning Support Specialist	CSEA	WPHS	Growing student population	1.00	84,761			
	Mental Health Associate	CSEA	Student Svs	No need for FT position at IHS	-1.00	(169,690)			0
	Occupational Therapist .4FTE	CSEA	Special Services	Reduce vacant position	-0.40		(73,914)		(73,914)
	1.0 Admin Asst (Attendance)	CSEA	WPHS	Student Growth	1.00			78,342	78,342
								<b>TOTAL IMPACT TO GF:</b>	<b>\$ (54,236)</b>

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

**FY 2025-26 BUDGET OVERVIEW  
GENERAL FUND AT 6-10-25**

➤ **REVENUE**

Local Control Funding Formula assumptions

- Average Daily Attendance (ADA) Estimate = 10,619
- Unduplicated Pupil Percentage = 43%

Education Protection Account (Prop. 30/55 funds) = \$9,652,809

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

Mandate Block Grant 2025/26 = \$782,000

Lottery Revenues

- Unrestricted = \$2,054,778
- Restricted = \$882,156

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
**FY 2025-26 BUDGET OVERVIEW**

➤ **EXPENSES**

Salaries and Benefits

- Staffing Ratio 26.5:1 at P2 Enrollment
- New Positions/Reductions/Reclassifications in Budget
- Step and Column Increases = \$1,360,162 (estimated)
- Health and Welfare District Cap cost of:
  - \$1,125/month for RSEA
  - \$950/month for CSEA
  - \$900/month for Classified Managers
  - \$900/month for Confidential
  - \$900/month for Cabinet, Administrators
  - \$900/month for Support Services
- Dental continues at 100% district funded = \$113.50/month

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 = \$3,600,000

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
**FY 2025-26 BUDGET OVERVIEW**

➤ **EXPENSES (Cont.)**

Education Services items

- Local Control and Accountability Plan = \$28,866,817
- Two additional mandatory Professional Development days through 2025-26

Categorical Program Expenses Exceed Program Revenues; Major Program Encroachments

- |                                 |                         |
|---------------------------------|-------------------------|
| • Home-to-School Transportation | <\$ 1,332,946>          |
| • Special Education             | < <u>\$12,342,239</u> > |
| TOTAL                           | < <u>\$13,675,185</u> > |

Roseville Joint Union High School District  
 2025-26 LOCAL CONTROL and ACCOUNTABILITY PLAN  
 LCAP Preliminary Expenditure Plan  
 Tentative Budget 2025-26

<b>Group #</b>	<b>Major Description</b>	<b>Est Actuals 2024/25</b>	<b>Tentative 2025/26</b>
1	Learning Support Specialists (LSS)	\$ 752,640	\$ 878,740
4	Advanced Via Individual Determination Program (AVID)	56,441	57,475
5	Professional Development	295,000	374,433
8	Extended Library/Career Center Hours	104,995	150,000
9	Positive Behavior Interv. & Support (PBIS)	52,540	52,541
10	Marriage & Family Therapist Interns & Support (MFT)	1,211,375	1,298,222
11	Wellness & Prevention Coordinator	213,725	198,240
12	Transportation (After School Hours)	100,000	100,000
14	Interpreters/Translators	25,257	25,288
16	Additional Materials/Supplies	61,500	173,500
17	Intervention Counselors/English Learner Specialists (IC/EL)	2,255,930	2,690,335
19	Credit Recovery & A-G Recovery	175,356	821,934
20	English Learner Program (Districtwide and Site EL Plans)	412,942	433,400
21	Site Intervention Teacher Staffing	933,500	960,297
24	Advanced Placement (AP) Coordinators	95,000	95,000
26	Site ELD Staffing	979,727	1,400,554
29	Concurrent Senior Program (Roseville Adult School)	71,512	72,074
32	Family Engagement	491,084	560,301
34	Safety	-	10,000
35	Wellness Centers	15,500	25,000
37	Directors of C&I and instructional capacity building	923,879	1,086,884
40	Communication	81,771	252,247
41	Math Support	-	302,126
	<b>Total</b>	<b>\$ 9,309,674</b>	<b>\$ 12,018,591</b>

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
GENERAL FUND FY 2025/26  
Tentative Budget at June 10, 2025**

**EXECUTIVE SUMMARY**

<b>DESCRIPTION</b>	<b>SRC/ OBJ</b>	<b>2024-25 Estimated Actuals</b>	<b>2025-26 Tentative Budget</b>	<b>VARIANCE</b>
<b>A. REVENUES</b>				
1. LCFF Sources		142,532,621	150,702,116	8,169,495
2. Federal Revenue		3,895,682	3,948,354	52,672
3. Other State Revenues		17,128,442	20,348,180	3,219,738
4. Other Local Revenues		13,867,659	14,510,510	642,851
<b>5. TOTAL REVENUES</b>		<b>177,424,404</b>	<b>189,509,160</b>	<b>12,084,756</b>
<b>B. EXPENDITURES</b>				
1. Salaries-Certificated		81,744,333	84,390,579	2,646,246
2. Salaries-Classified		27,540,920	29,687,583	2,146,663
3. Employee Benefits		46,266,182	48,730,329	2,464,147
4. Books & Supplies		9,798,222	9,763,105	(35,117)
5. Services, Other Operating Expenses		15,048,667	24,521,774	9,473,107
6. Capital Outlay		807,352	883,197	75,845
7. Other Outgoing, Support, Adjs.		1,785,268	1,510,000	(275,268)
8. Direct Support/Indirect Costs To Other Funds		(201,103)	(286,270)	(85,167)
<b>9. TOTAL EXPENDITURES (1000-7590)</b>		<b>182,789,841</b>	<b>199,200,297</b>	<b>16,410,456</b>
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(5,365,437)	(9,691,137)	(4,325,700)
D. OTHER FINANCING SOURCES/(USES)		(970,000)	(295,000)	675,000
E. NET INCR.(DECR.) TOTAL		(6,335,437)	(9,986,137)	(3,650,700)
F. BEGINNING FUND BAL. 7/1		32,095,485	25,760,048	(6,335,437)
<b>G. ENDING FUND BALANCE 6/30</b>		<b>25,760,048</b>	<b>15,773,911</b>	<b>(9,986,137)</b>
<b>(1) Calculation of Current Year's Operations</b>				
Net Increase (Decrease) on Financial Statement [Line E]		(6,335,437)	(9,986,137)	(3,650,700)
Adj. For: Department and Categorical Expense Carryovers From Last Year		8,912,616	10,617,395	1,704,779
Adj. For: Department and Categorical Expense Carryovers To Next Year		(8,202,466)	(1,386,484)	6,815,982
Net Increase (Decrease) From Current Year's Operations		(5,625,287)	(755,226)	(4,870,061)

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT**  
**GENERAL FUND FY 2025/26**  
**Tentative Budget at June 10, 2025**

**REVENUE DETAIL**

<b>DESCRIPTION</b>	<b>SRC/ OBJ</b>	<b>2024-25 Estimated Actuals</b>	<b>2025-26 Tentative Budget</b>	<b>VARIANCE</b>
<b>LCFF SOURCES</b>				
Principal Apportionment				
State Aid-Current Year	8011	54,465,374	59,641,999	5,176,625
State Aid-Education Protection Account	8012	6,383,774	9,652,809	3,269,035
County and District Taxes	8041	92,146,134	92,146,134	-
<b>SUB TOTAL</b>		<b>152,995,282</b>	<b>161,440,942</b>	<b>8,445,660</b>
Revenue Limit Transfer (Adult Ed & Def Maint)	8091	(8,275)	(8,275)	-
Transfers to Charter Schools in lieu of property taxes	8096	(13,563,600)	(13,839,765)	(276,165)
Property Tax Transfers - SELPA	8097	3,109,214	3,109,214	-
<b>SUB TOTAL, LCFF SOURCES</b>		<b>142,532,621</b>	<b>150,702,116</b>	<b>8,169,495</b>
<b>TOTAL, LCFF SOURCES</b>		<b>142,532,621</b>	<b>150,702,116</b>	<b>8,169,495</b>
<b>FEDERAL REVENUES</b>				
Special Ed.-PI 94-142 (3310/5001)	8181	1,376,235	1,376,235	-
IDEA Mental Health (3327)	8182	125,893	128,271	2,378
Medi-Cal Admin. Activities (0006)	8290	150,000	150,000	-
ESSER III	8290	17,677	-	(17,677)
ESSER III- learning loss	8290	4,995	-	(4,995)
TITLE I - Basic (3010/1140)	8290	895,846	874,922	(20,924)
CSI (3182)	8290	246,956	450,000	203,044
Voc. Ed. PI 576- (3550/1140)	8290	180,021	180,021	-
TITLE II, Teacher Quality (4035/1140)	8290	210,526	215,952	5,426
TITLE IV, Student Support (4127/1140)	8290	93,049	82,895	(10,154)
TITLE III - Immigrant (4201/1140)	8290	25,553	66,933	41,380
TITLE III- Limited Eng.Prof. Std. (4203/1140)	8290	66,250	109,837	43,587
TITLE X- ARP- Homeless II	8290	2,147	-	(2,147)
We Can Work (5810)	8290	98,288	98,288	-
STOP grant (5812)	8290	402,246	215,000	(187,246)
<b>TOTAL, FEDERAL REVENUES</b>		<b>3,895,682</b>	<b>3,948,354</b>	<b>52,672</b>
<b>OTHER STATE REVENUES</b>				
Mandated Cost Reimb. (0020/0000)E	8550	746,800	780,004	33,204
Lottery Income Unrestricted (1100/0000)E	8560	2,091,958	2,054,778	(37,180)
Lottery Income Restricted (6300/0000)E	8560	956,456	882,156	(74,300)
Other State.--CELDT/Student ID (0000)	8590	15,000	15,000	-
CTEIG (state) (6387)	8590	1,168,569	1,295,235	126,666
Student Support and PD Discretionary BG (placeholder)	8590	-	3,233,092	3,233,092
Special Ed. Mental Health Prop 98 (6512 &6546)	8590	867,342	867,342	-
Special Education-Workability (6520)	8590	193,875	193,875	-
Health Academy-OHS (R7220/G1420)	8590	109,648	81,000	(28,648)
Transportation- HTS	8311	993,114	1,329,791	336,677
Transportation- HTS special ed	8311	114,607	277,531	162,924
DE Grant round 2	8590	900,000	-	(900,000)
Classified EE Summer assistance program (7415)	8590	286,418	275,066	(11,352)
Prop 28	8590	1,480,506	1,480,503	(3)
STRS On-Behalf Pension (7690)	8590	7,204,149	7,582,807	378,658
<b>TOTAL, OTHER STATE REVENUES</b>		<b>17,128,442</b>	<b>20,348,180</b>	<b>3,219,738</b>

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT**  
**GENERAL FUND FY 2025/26**  
**Tentative Budget at June 10, 2025**

**REVENUE DETAIL**

<u>DESCRIPTION</u>	<u>SRC/ OBJ</u>	<u>2024-25 Estimated Actuals</u>	<u>2025-26 Tentative Budget</u>	<u>VARIANCE</u>
<b>OTHER LOCAL REVENUES</b>				
Community Redevelopment Funds	8625	630,000	630,000	-
Sale of Equipment/Supplies	8631	5,370	2,000	(3,370)
Use of Facilities (0000/0000)	8650	465,000	455,000	(10,000)
Interest-Regular	8660	630,000	549,750	(80,250)
-Student Fees (7230/0000)	8675	20,000	20,000	-
-Districts-HTS (7230/0000)	8677	1,700,000	1,800,000	100,000
-Charter oversight fee-1%	8677	211,895	236,310	24,415
Strong workforce grant- WBL	8677	302,543	-	(302,543)
Strong workforce grant- RAS	8677	88,922	-	(88,922)
Strong workforce grant- Mental Health	8677	153,839	-	(153,839)
Strong workforce grant- Pathways	8677	335,749	-	(335,749)
Strong workforce grant- Comp Sci	8677	66,655	40,000	(26,655)
Strong workforce grant- Adv Manufacturing	8677	12,614	10,000	(2,614)
Strong workforce grant- Env Resc	8677	94,443	50,000	(44,443)
Strong workforce grant- Mech AnHS	8677	-	1,446,757	1,446,757
Strong workforce grant- K16 OHS	8677	-	444,356	444,356
Strong workforce grant- Mech OHS	8677	-	347,880	347,880
-Other Revenues (0073/0000)	8699	150,000	200,000	50,000
Unrestricted donations	8699	21,372	-	(21,372)
Student Fees	8699	71,748	-	(71,748)
Boosters	8699	434,950	403,137	(31,813)
Sierra College DE	8699	320,000	300,000	(20,000)
Adopted textbooks	8699	2,686	-	(2,686)
Special Ed- stale date checks	8699	6,536	-	(6,536)
Medi-cal	8699	277,277	-	(277,277)
Special Ed	8699	2,189	-	(2,189)
Transportation	8699	3,312	-	(3,312)
Transportation- Sp Ed	8699	5,518	-	(5,518)
RMMA	8699	2,866	-	(2,866)
Chromebook protection plan	8699	90,000	90,000	-
Hotspots	8699	100	-	(100)
Restricted donations	8699	6,350	-	(6,350)
Local Prog - AP and IB Testing (9625)	8699	509,359	513,000	3,641
Local Prog - PSAT Testing (9630)	8699	16,433	17,400	967
IB Testing	8699	55,419	50,000	(5,419)
SAT Testing	8699	27,534	25,000	(2,534)
Physical Ed support	8699	85,945	87,000	1,055
Physicals	8699	390	-	(390)
Health Academy	8699	600	600	-
Cal-HOSA	8699	10,000	-	(10,000)
Unified Sports	8699	5,000	-	(5,000)
PE	8699	255	-	(255)
Kaiser Wellness	8699	25,000	-	(25,000)
SIG Wellness	8699	79,195	10,000	(69,195)
WHS Nature Center (9676/1140)	8699	635	-	(635)
Other-Cell Towers, Misc.(0000/0000)	8699	787,223	629,583	(157,640)
Special Ed. Master Plan (6500/5001)	8792	6,152,737	6,152,737	-
<b>TOTAL, OTHER LOCAL REVENUES</b>		<b>13,867,659</b>	<b>14,510,510</b>	<b>642,851</b>
<b>GRAND TOTAL, ALL REVENUES</b>		<b>177,424,404</b>	<b>189,509,160</b>	<b>12,084,756</b>

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
GENERAL FUND FY 2025/26  
Tentative Budget at June 10, 2025**

**EXPENDITURE DETAIL**

<b>DESCRIPTION</b>	<b>SRC/ OBJ</b>	<b>2024-25 Estimated Actuals</b>	<b>2025-26 Tentative Budget</b>	<b>VARIANCE</b>
<b>CERTIFICATED SALARIES</b>				
Teachers	1100	58,713,924	61,127,700	2,413,776
Teachers-Substitutes -Staff and Curriculum Dev.,Sp.Ed,Summer Sch., Categorical Progs.,General Secondary, etc.	1110	1,281,165	1,406,565	125,400
Teachers-Extra Assignments Categorical Progs.,Summ.Sch., Aca.Decath,Staff Dev.,Home Teaching,	1120	1,410,887	1,323,783	(87,104)
Teachers-Stipends	1190	652,577	578,927	(73,650)
<b>Subtotal 1100 Series</b>		<b>62,058,553</b>	<b>64,436,975</b>	<b>2,378,422</b>
Certif. Pupil Support-Couns.,Deans,Psych.,Misc.	1200	7,316,430	7,518,469	202,039
Certif. Pupil Support-extra time	1220	15,588	13,300	(2,288)
Certif. Pupil Support-Librarians	1230	276,816	286,078	9,262
Certif. Pupil Support-Nurses	124x	867,429	884,123	16,694
Certif. Pupil Support-Stipends	1290	500	500	-
Certif. Supervisory/Administrative	13xx	8,480,653	8,875,895	395,242
Special Proj. Coord., Mentors	19xx	2,728,364	2,375,239	(353,125)
<b>TOTAL, CERTIFICATED SALARIES</b>		<b>81,744,333</b>	<b>84,390,579</b>	<b>2,646,246</b>
<b>CLASSIFIED SALARIES</b>				
Instructional Aides & Aide Subs.	2100	4,382,552	4,896,015	513,463
Coaches, Athletic Directors	2160	2,876,751	3,098,112	221,361
Classif. Support-Custodial/Maint.Monitors	2200	8,343,206	9,072,502	729,296
Bus Drivers/Mechanics	229X	2,012,643	2,152,239	139,596
Classif. /Supervisory/Admin./Board	23xx	1,562,343	1,641,102	78,759
Classif. Support-Secretarial/Clerical	24xx	6,829,359	7,213,277	383,918
Other Classified Salaries-- Technology, Technicians, Students, Misc.	29xx	1,534,066	1,614,336	80,270
<b>TOTAL, CLASSIFIED SALARIES</b>		<b>27,540,920</b>	<b>29,687,583</b>	<b>2,146,663</b>
proof total for 1000's and 2000's		109,285,253	114,078,162	4,792,909
<b>EMPLOYEE BENEFITS</b>				
STRS	3100	22,517,520	23,502,170	984,650
PERS	3200	6,722,964	7,268,189	545,225
FICA	3300	1,652,461	1,776,306	123,845
Medicare	331x	1,522,949	1,597,453	74,504
Health	3400	12,116,302	12,788,437	672,135
SUI	3500	52,865	55,432	2,567
W.Comp	3600	1,493,290	1,562,770	69,480
Life	3900	187,831	179,572	(8,259)
<b>TOTAL, EMPLOYEE BENEFITS</b>		<b>46,266,182</b>	<b>48,730,329</b>	<b>2,464,147</b>
Proof total for S & B's		155,551,435	162,808,491	7,257,056

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT**  
**GENERAL FUND FY 2025/26**  
**Tentative Budget at June 10, 2025**

**EXPENDITURE DETAIL**

<b>DESCRIPTION</b>	<b>SRC/ OBJ</b>	<b>2024-25 Estimated Actuals</b>	<b>2025-26 Tentative Budget</b>	<b>VARIANCE</b>
<b>BOOKS AND SUPPLIES</b>				
Textbooks	4100	1,451,064	1,150,000	(301,064)
Books other than Textbooks	4200	211,434	200,740	(10,694)
Materials and Supplies	4300	6,855,594	8,125,964	1,270,370
Noncapitalized Equipment	4400	1,280,130	286,401	(993,729)
<b>TOTAL, BOOKS AND SUPPLIES</b>		<b>9,798,222</b>	<b>9,763,105</b>	<b>(35,117)</b>
<b>SERVICES, OTHER OPERATING EXPENSES</b>				
Travel-Conferences/Mileage	5200	952,960	725,290	(227,670)
Dues and Memberships	5300	125,964	116,820	(9,144)
Property, Casualty & Deductible	5400	1,170,913	1,472,482	301,569
Utilities & Housekeeping	5500	3,478,913	3,600,000	121,087
Rentals, Leases, and Repairs	5600	872,462	1,352,172	479,710
Other Svcs. & Exp.	58XX	6,564,614	5,593,072	(971,542)
Legal Services	5810	492,000	630,000	138,000
Audit	5811	58,200	49,950	(8,250)
Non-Public School Tuition	5840	1,031,000	1,085,000	54,000
FS&L Categorical Project Reserves	5890	(368,549)	9,192,292	9,560,841
Telecommunication	5901/3	633,616	668,695	35,079
Postage	5902	36,574	36,001	(573)
<b>TOTAL, SERVICES AND OPER. EXPENSES</b>		<b>15,048,667</b>	<b>24,521,774</b>	<b>9,473,107</b>
<b>CAPITAL OUTLAY</b>				
Land Improvements	6170	500	500	-
Building Improvements	6200	64,000	64,000	-
Equipment Additions	6400	742,852	818,697	75,845
<b>TOTAL, CAPITAL OUTLAY</b>		<b>807,352</b>	<b>883,197</b>	<b>75,845</b>
<b>OTHER OUTGOING (7100-7299,7400-7499)</b>				
State Special Schools (G5001/F9200)	7130	10,000	10,000	-
Spec.Ed.Excess Cost from PCOE(G5001/F9200)	7142	1,775,268	1,500,000	(275,268)
<b>TOTAL, OTHER OUTGOING</b>		<b>1,785,268</b>	<b>1,510,000</b>	<b>(275,268)</b>
<b>INTERPROG/INTERFD SUPP. (7300-7399)</b>				
Indirect Costs to Cafeteria Fund 13 (G0000/F7200)	7350	(324,100)	(355,230)	(31,130)
Indirect Costs to Adult Fund 11 (G0000/F7200)	7351	(80,844)	(97,666)	(16,822)
Debt/COPs Interest Exp. (G0000/F9100)	7438	11,969	5,500	(6,469)
Debt/COPs Principal Pmt. (G0000/F9100)	7439	191,872	161,126	(30,746)
<b>TOTAL INTERPROG/INTERFD SUPP</b>		<b>(201,103)</b>	<b>(286,270)</b>	<b>(85,167)</b>
<b>TOTAL, EXPENDITURES 1000 THRU 7590</b>		<b>182,789,841</b>	<b>199,200,297</b>	<b>16,410,456</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(5,365,437)</b>	<b>(9,691,137)</b>	<b>(4,325,700)</b>

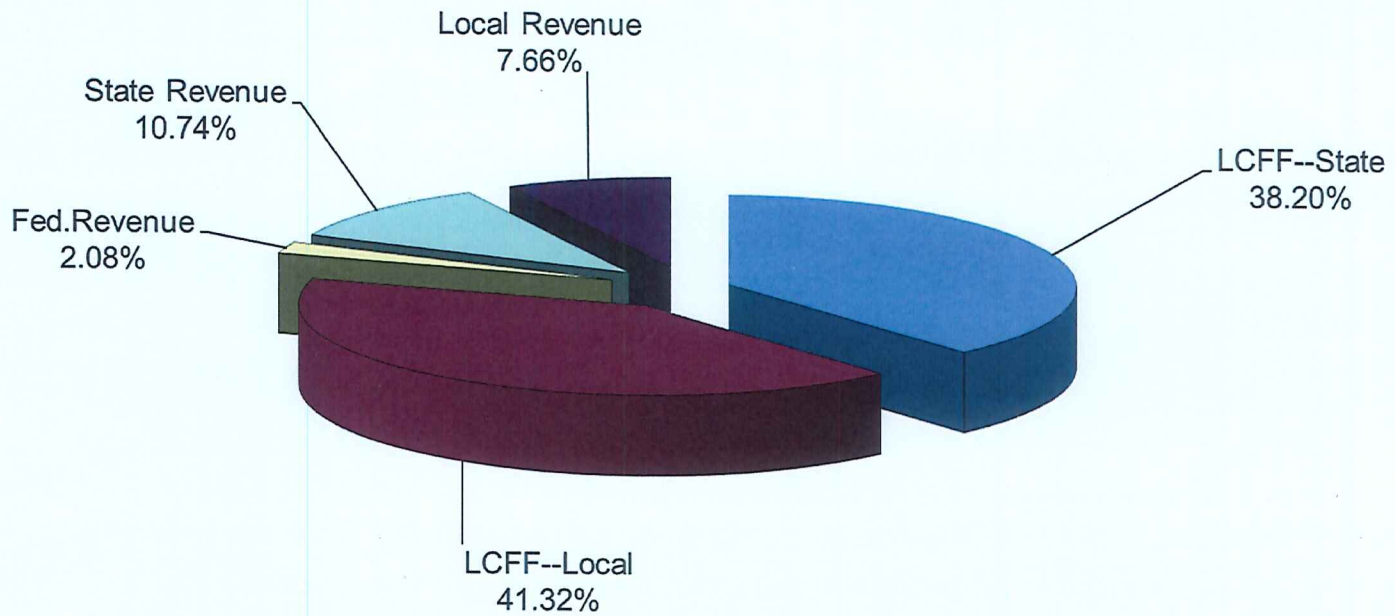
**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
GENERAL FUND FY 2025/26  
Tentative Budget at June 10, 2025**

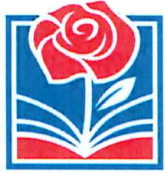
<u>DESCRIPTION</u>	<u>SRC/ OBJ</u>	<u>2024-25 Estimated Actuals</u>	<u>2025-26 Tentative Budget</u>	<u>VARIANCE</u>
<b>D. OTHER FINANCING SOURCES/(USES)</b>				
Transfers to:				
Sp. Reserve Fund 17(G0000/F9300)	7612	750,000	-	(750,000)
Building Fund 25 (G0000/F9300)	7619	120,000	120,000	-
Transportation Fund 15 (G0000/F9300)	7619	100,000	175,000	75,000
b) Total, Transfers to		970,000	295,000	(675,000)
<b>TOTAL, OTHER FINANCING SOURCES/(USES)</b> (1a -1b + 2a - 2b + 3)		<u>(970,000)</u>	<u>(295,000)</u>	<u>675,000</u>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>				
		<u>(6,335,437)</u>	<u>(9,986,137)</u>	<u>(3,650,700)</u>
<b>FUND BALANCE DETAIL</b>				
<b>NET INCREASE (DECREASE) IN FUND BAL.</b>				
		(6,335,437)	(9,986,137)	(3,650,700)
<b>F. BEGINNING FUND BALANCE PLUS ADJ. AT JULY 1</b>	<b>9791</b>	<u>32,095,485</u>	<u>25,760,048</u>	<u>(6,335,437)</u>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
Reserves and Restrictions.....				
Revolving Cash Fund	9711	10,000	10,000	-
Prepaid Items	9713	1,126,409	-	(1,126,409)
REU - Board 3%	9789	5,512,795	5,984,859	472,064
REU - State 3%	9789	5,512,795	5,984,859	472,064
Restricted	9740	7,447,133	1,386,484	(6,060,649)
Categorical & Site Base Budget Carryovers	9780	755,333	-	(755,333)
Undesignated/Unassigned		5,395,583	2,407,709	(2,987,874)
<b>G. ENDING BALANCE COMPONENTS 6-30-XX</b>	<b>9790</b>	<u>25,760,048</u>	<u>15,773,911</u>	<u>(9,986,137)</u>



# RJUHSD TENTATIVE BUDGET FY 2025-26

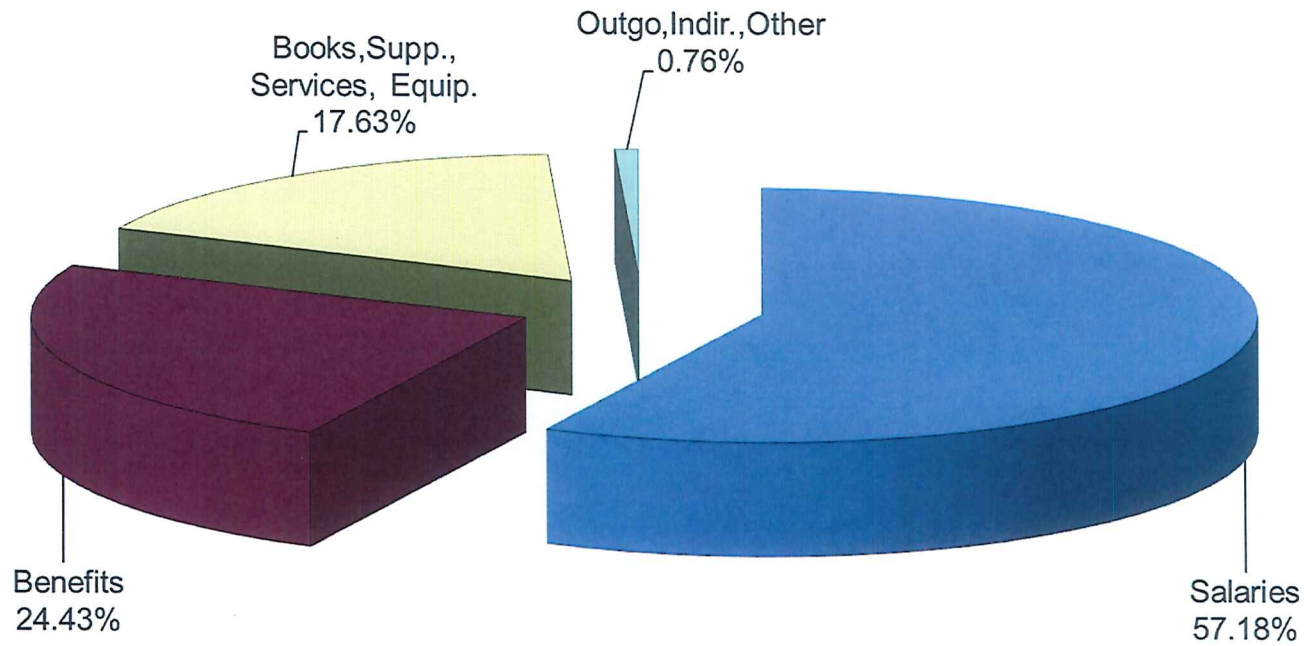
## WHERE IT COMES FROM





# RJUHSD TENTATIVE BUDGET FY 2025-26

## WHERE IT GOES



## Roseville Joint Union High School District

Revised Multi Year Projection  
Tentative Budget as of 6/10/25

### LCFF Multi-Year Projection

LAO LCFF Estimates

		MYP 24-25	MYP 25-26	MYP 26-27	MYP 27-28
		Estimated Actuals	Tentative Budget	Projected	Projected
(A)	Beginning Fund Balance	\$ 32,095,485	\$ 25,760,048	\$ 15,773,911	\$ 16,430,442
	Revenue: LCFF Sources	\$ 142,532,621	\$ 150,702,116	\$ 162,268,592	\$ 174,115,275
	Revenue: Other Sources	\$ 34,891,783	\$ 38,807,044	\$ 32,493,524	\$ 32,789,648
(a)	Total Revenue:	<u>\$ 177,424,404</u>	<u>\$ 189,509,160</u>	<u>\$ 194,762,116</u>	<u>\$ 206,904,923</u>
	Expenses	\$ 183,759,841	\$ 199,495,297	\$ 194,105,585	\$ 199,260,577
(b)	Total Expense:	<u>\$ 183,759,841</u>	<u>\$ 199,495,297</u>	<u>\$ 194,105,585</u>	<u>\$ 199,260,577</u>
(B)	(a-b) Incr/(Decr)	<u>\$ (6,335,437)</u>	<u>\$ (9,986,137)</u>	<u>\$ 656,531</u>	<u>\$ 7,644,346</u>
(A+B)	Ending Fund Balance	<u>\$ 25,760,048</u> 14.02%	<u>\$ 15,773,911</u> 7.91%	<u>\$ 16,430,442</u> 8.46%	<u>\$ 24,074,788</u> 12.08%
<i>COMPONENTS OF ENDING FUND BALANCE:</i>					
<b>Nonspendable Components:</b>					
	Revolving Cash	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%	\$ 10,000 0.01%
	Prepaid items	\$ 1,126,409 0.61%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
	Subtotal Nonspendable	<u>\$ 1,136,409 0.62%</u>	<u>\$ 10,000 0.01%</u>	<u>\$ 10,000 0.01%</u>	<u>\$ 10,000 0.01%</u>
	Restricted	<u>\$ 7,447,133 4.05%</u>	<u>\$ 1,386,484 0.69%</u>	<u>\$ 2,006,612 1.01%</u>	<u>\$ 2,742,347 1.37%</u>
<b>Assigned Components:</b>					
	Categorical and Site-Base Carryovers	\$ 755,333 0.41%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
	Subtotal Assigned	<u>\$ 755,333 0.41%</u>	<u>\$ - 0.00%</u>	<u>\$ - 0.00%</u>	<u>\$ - 0.00%</u>
<b>Unassigned Components:</b>					
	Resv. For Econ. Uncertainty - Board (3%)	\$ 5,512,795 3.00%	\$ 5,984,859 3.00%	\$ 5,823,168 3.00%	\$ 5,977,817 3.00%
	Resv. For Econ. Uncertainty - State (3%)	\$ 5,512,795 3.00%	\$ 5,984,859 3.00%	\$ 5,823,168 3.00%	\$ 5,977,817 3.00%
	Unassigned/Unappropriated Funds	<u>\$ 5,395,583 2.94%</u>	<u>\$ 2,407,709 1.21%</u>	<u>\$ 2,767,494 1.43%</u>	<u>\$ 9,366,807 4.70%</u>
	Subtotal Unassigned	<u>\$ 16,421,173 8.94%</u>	<u>\$ 14,377,427 7.21%</u>	<u>\$ 14,413,830 7.43%</u>	<u>\$ 21,322,441 10.70%</u>
	Ending Fund Balance	<u>\$ 25,760,048 14.02%</u>	<u>\$ 15,773,911 7.91%</u>	<u>\$ 16,430,442 8.46%</u>	<u>\$ 24,074,788 12.08%</u>

Roseville Joint Union High 31-66928-0000000	<b>Multiyear Projection</b> <b>25-26 Adopted Budget</b> Combined	Fund 01 Projection# 26323
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	150,702,116.00	7.68%	162,268,592.00	7.30%	174,115,275.00
2. Federal Revenues	8100-8299	3,948,354.00	-20.48%	3,139,728.00	0.00%	3,139,728.00
3. Other State Revenues	8300-8599	20,348,180.00	-16.00%	17,092,074.00	1.23%	17,301,666.00
4. Other Local Revenues	8600-8799	14,510,510.00	-15.50%	12,261,722.10	0.71%	12,348,254.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
<b>6.Total(Sum lines A1 thru A5)</b>		<b>189,509,160.00</b>	<b>2.77%</b>	<b>194,762,116.10</b>	<b>6.23%</b>	<b>206,904,923.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries		84,390,579.00	---	84,390,579.00	---	86,051,847.00
b. Step & Column Adjustment		---	---	0.00	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	1,661,268.00	---	2,399,467.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	84,390,579.00	1.97%	86,051,847.00	2.79%	88,451,314.00
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		29,687,583.00	---	29,687,583.00	---	30,350,699.30
b. Step & Column Adjustment		---	---	0.00	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	663,116.30	---	382,214.53
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	29,687,583.00	2.23%	30,350,699.30	1.26%	30,732,913.83
3. Employee Benefits	3000-3999	48,730,329.00	1.82%	49,618,124.34	2.50%	50,856,830.92
4. Books and Supplies	4000-4999	9,763,105.00	1.88%	9,946,947.00	9.45%	10,886,697.00
5. Services and Other Operating Expenditures	5000-5999	24,521,774.00	-36.08%	15,673,704.99	1.24%	15,868,559.23
6. Capital Outlay	6000-6999	883,197.00	-89.18%	95,532.00	0.00%	95,532.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,676,626.00	0.00%	1,676,626.00	0.00%	1,676,626.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(452,896.00)	0.00%	(452,896.00)	0.00%	(452,896.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	295,000.00	288.14%	1,145,000.00	0.00%	1,145,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
<b>11. Total (Sum lines B1-B10)</b>		<b>199,495,297.00</b>	<b>-2.70%</b>	<b>194,105,584.63</b>	<b>2.66%</b>	<b>199,260,576.98</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)</b>		<b>(9,986,137.00)</b>	<b>---</b>	<b>656,531.47</b>	<b>---</b>	<b>7,644,346.02</b>

Roseville Joint Union High 31-66928-0000000	<b>Multiyear Projection</b> <b>25-26 Adopted Budget</b> Combined	Fund 01 Projection# 26323
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Beginning Fund Balance	9791-9795	25,760,048.00	-38.77%	15,773,911.00	4.16%	16,430,442.47
2. Ending Fund Balance		15,773,911.00	---	16,430,442.47	---	24,074,788.49
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00	0.00%	10,000.00	0.00%	10,000.00
b. Restricted	9740	1,386,484.00	44.73%	2,006,612.34	36.67%	2,742,346.54
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,969,718.00	-2.70%	11,646,336.00	2.66%	11,955,634.00
2. Unassigned/Unappropriated	9790	2,407,709.00	14.94%	2,767,494.13	238.46%	9,366,807.95
<b>E. AVAILABLE RESERVES</b>						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	11,969,718.00	---	11,646,336.00	---	11,955,634.00
c. Unassigned/Unappropriated	9790	2,407,709.00	---	2,767,494.13	---	9,366,807.95
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	(2,764.55)	---	(5,529.35)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		14,377,427.00	---	14,411,065.58	---	21,316,912.60
4. Total Available Reserves - by Percent		7.21%	---	7.42%	---	10.70%
<b>F. RECOMMENDED RESERVES</b>						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		199,495,297.00	---	194,105,584.63	---	199,260,576.98
b. Plus: Special Education Pass-through Funds		0.00	---	0.00	---	0.00
c. Total Expenditures and Other Financing Uses (Line F1a plus line F1b)		199,495,297.00	---	194,105,584.63	---	199,260,576.98

Roseville Joint Union High  
31-66928-0000000

**Multiyear Projection**  
**25-26 Adopted Budget**  
Combined

Fund 01  
Projection# 26323

Description	Object Codes	2025-26	% Change	2026-27	% Change	2027-28
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
d. Reserve Standard Percentage Level		5.00%	---	5.00%	---	5.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		9,974,764.85	---	9,705,279.23	---	9,963,028.85
f. Reserve Standard - By Amount		88,000.00	---	88,000.00	---	88,000.00
g. Reserve Standard (Greater of F1e or F1f)		9,974,764.85	---	9,705,279.23	---	9,963,028.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	---	MET	---	MET

Roseville Joint Union High 31-66928-0000000	<b>Multiyear Projection</b> <b>25-26 Adopted Budget</b> Unrestricted	Fund 01 Projection# 26323
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	147,592,902.00	7.84%	159,159,378.00	7.44%	171,006,061.00
2. Federal Revenues	8100-8299	150,000.00	0.00%	150,000.00	0.00%	150,000.00
3. Other State Revenues	8300-8599	4,457,104.00	2.32%	4,560,638.00	3.68%	4,728,246.00
4. Other Local Revenues	8600-8799	4,595,780.00	-0.21%	4,585,985.10	-0.29%	4,572,517.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(16,110,794.00)	3.98%	(16,752,235.77)	2.54%	(17,178,148.85)
<b>6.Total(Sum lines A1 thru A5)</b>		<b>140,684,992.00</b>	<b>7.83%</b>	<b>151,703,765.33</b>	<b>7.63%</b>	<b>163,278,675.15</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries		72,461,338.00	---	72,461,338.00	---	75,058,003.00
b. Step & Column Adjustment		---	---	0.00	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	2,596,665.00	---	2,262,075.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	72,461,338.00	3.58%	75,058,003.00	3.01%	77,320,078.00
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		21,287,838.00	---	21,287,838.00	---	22,015,908.00
b. Step & Column Adjustment		---	---	0.00	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	728,070.00	---	245,319.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	21,287,838.00	3.42%	22,015,908.00	1.11%	22,261,227.00
3. Employee Benefits	3000-3999	32,708,693.00	3.83%	33,962,382.27	3.16%	35,036,116.47
4. Books and Supplies	4000-4999	5,935,745.00	14.89%	6,819,645.00	13.21%	7,720,309.00
5. Services and Other Operating Expenditures	5000-5999	11,561,699.00	2.48%	11,848,947.20	1.87%	12,070,920.22
6. Capital Outlay	6000-6999	30,325.00	0.00%	30,325.00	0.00%	30,325.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,640,363.00	0.00%	1,640,363.00	0.00%	1,640,363.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,190,521.00)	-38.41%	(733,211.27)	0.15%	(734,275.36)
9. Other Financing Uses						
a. Transfers Out	7600-7629	175,000.00	485.71%	1,025,000.00	0.00%	1,025,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
<b>11. Total (Sum lines B1-B10)</b>		<b>144,610,480.00</b>	<b>4.88%</b>	<b>151,667,362.20</b>	<b>3.10%</b>	<b>156,370,063.33</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)</b>		<b>(3,925,488.00)</b>	<b>---</b>	<b>36,403.13</b>	<b>---</b>	<b>6,908,611.82</b>

Roseville Joint Union High 31-66928-0000000	<b>Multiyear Projection</b> <b>25-26 Adopted Budget</b> Unrestricted	Fund 01 Projection# 26323
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Beginning Fund Balance	9791-9795	18,312,915.00	-21.44%	14,387,427.00	0.25%	14,423,830.13
2. Ending Fund Balance		14,387,427.00	---	14,423,830.13	---	21,332,441.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00	0.00%	10,000.00	0.00%	10,000.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,969,718.00	-2.70%	11,646,336.00	2.66%	11,955,634.00
2. Unassigned/Unappropriated	9790	2,407,709.00	14.94%	2,767,494.13	238.46%	9,366,807.95
<b>E. AVAILABLE RESERVES</b>						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	11,969,718.00	---	11,646,336.00	---	11,955,634.00
c. Unassigned/Unappropriated	9790	2,407,709.00	---	2,767,494.13	---	9,366,807.95
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	(2,764.55)	---	(5,529.35)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		14,377,427.00	---	14,411,065.58	---	21,316,912.60

Roseville Joint Union High 31-66928-0000000	<b>Multiyear Projection</b> <b>25-26 Adopted Budget</b> Restricted	Fund 01 Projection# 26323
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	3,109,214.00	0.00%	3,109,214.00	0.00%	3,109,214.00
2. Federal Revenues	8100-8299	3,798,354.00	-21.29%	2,989,728.00	0.00%	2,989,728.00
3. Other State Revenues	8300-8599	15,891,076.00	-21.14%	12,531,436.00	0.34%	12,573,420.00
4. Other Local Revenues	8600-8799	9,914,730.00	-22.58%	7,675,737.00	1.30%	7,775,737.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	16,110,794.00	3.98%	16,752,235.77	2.54%	17,178,148.85
<b>6.Total(Sum lines A1 thru A5)</b>		<b>48,824,168.00</b>	<b>-11.81%</b>	<b>43,058,350.77</b>	<b>1.32%</b>	<b>43,626,247.85</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries		11,929,241.00	---	11,929,241.00	---	10,993,844.00
b. Step & Column Adjustment		---	---	0.00	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(935,397.00)	---	137,392.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,929,241.00	-7.84%	10,993,844.00	1.25%	11,131,236.00
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		8,399,745.00	---	8,399,745.00	---	8,334,791.30
b. Step & Column Adjustment		---	---	0.00	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(64,953.70)	---	136,895.53
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	8,399,745.00	-0.77%	8,334,791.30	1.64%	8,471,686.83
3. Employee Benefits	3000-3999	16,021,636.00	-2.28%	15,655,742.07	1.05%	15,820,714.45
4. Books and Supplies	4000-4999	3,827,360.00	-18.29%	3,127,302.00	1.25%	3,166,388.00
5. Services and Other Operating Expenditures	5000-5999	12,960,075.00	-70.49%	3,824,757.79	-0.71%	3,797,639.01
6. Capital Outlay	6000-6999	852,872.00	-92.35%	65,207.00	0.00%	65,207.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,263.00	0.00%	36,263.00	0.00%	36,263.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	737,625.00	-62.00%	280,315.27	0.38%	281,379.36
9. Other Financing Uses						
a. Transfers Out	7600-7629	120,000.00	0.00%	120,000.00	0.00%	120,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
<b>11. Total (Sum lines B1-B10)</b>		<b>54,884,817.00</b>	<b>-22.68%</b>	<b>42,438,222.43</b>	<b>1.07%</b>	<b>42,890,513.65</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)</b>		<b>(6,060,649.00)</b>	<b>---</b>	<b>620,128.34</b>	<b>---</b>	<b>735,734.20</b>

Roseville Joint Union High  
31-66928-0000000

**Multiyear Projection**  
**25-26 Adopted Budget**  
Restricted

Fund 01  
Projection# 26323

Description	Object Codes	2025-26	% Change	2026-27	% Change	2027-28
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
<b>D. FUND BALANCE</b>						
1. Beginning Fund Balance	9791-9795	7,447,133.00	-81.38%	1,386,484.00	44.73%	2,006,612.34
2. Ending Fund Balance		1,386,484.00	---	2,006,612.34	---	2,742,346.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	1,386,484.00	44.73%	2,006,612.34	36.67%	2,742,346.54
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
<b>E. AVAILABLE RESERVES</b>						
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---

Roseville Joint Union High 31-66928-0000000	<b>Multiyear Projection</b> <b>25-26 Adopted Budget</b> Assumptions	Fund 01 Projection# 26323
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Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
<b>State Rates</b>			
California CPI	2.9200%	2.7000%	2.7600%
California Lottery - Base	\$191.00	\$191.00	\$191.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	\$82.00	\$82.00	\$82.00
Applied Change Rate		0.0000%	0.0000%
Interest Rate Trend for 10-Year Treasuries	4.4900%	4.4100%	4.3000%
Applied Change Rate		-1.7817%	-2.4943%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	26.8100%	26.9000%	27.8000%
Applied Change Rate		0.3357%	3.3457%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
<b>Local Rates</b>			
LCFF Sources - State Aid, Current Year	\$0.00	\$66,154,794.00	\$73,330,715.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$14,377,358.00	\$18,755,713.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	\$(13,510,633.00)	\$(13,218,226.00)
Certificated Staff Step & Column	0.0000%	0.0000%	0.0000%
Certificated COLA	0.0000%	0.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	0.0000%	0.0000%	0.0000%
Classified COLA	0.0000%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	0.0000%	0.0000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	0.0000%	0.0000%	0.0000%
Classified Health & Welfare Percent Change	0.0000%	0.0000%	0.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

<b>Description</b>	<b>2025-26 Base Year</b>	<b>2026-27 Year 2</b>	<b>2027-28 Year 3</b>
<b>Local Rates</b>			
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%

<b>Description</b>	<b>2025-26 Base Year</b>	<b>2026-27 Year 2</b>	<b>2027-28 Year 3</b>
<b>User-defined Rates and Values</b>			
Classified Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

<b>Description</b>	<b>2025-26 Base Year</b>	<b>2026-27 Year 2</b>	<b>2027-28 Year 3</b>
<b>Other Adjustments</b>			
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accrual	Total
9110	Beg Balance	25,760,048	18,793,833	2,391,294	(6,922,551)	(19,732,011)	(30,856,721)	19,918,805	(1,325,875)	(11,298,871)	(18,763,190)	17,348,650	7,806,500		
8010-8019	State Aid	2,982,100	2,982,100	7,780,982	5,367,780	5,367,780	7,780,982	5,367,780	5,367,780	7,780,982	5,367,780	5,367,780	7,780,982	-	69,294,808
8020-8079	Property Tax	-	-	-	-	-	46,073,067	-	-	-	46,073,067	-	-	-	92,146,134
8080-8099	Other	(997,853)	(997,853)	(873,484)	(873,484)	(873,484)	(873,484)	(873,484)	(873,484)	(873,484)	(873,484)	(873,484)	(881,759)	-	(10,738,826)
8100-8299	Federal	-	-	106,743	53,201	-	110,798	186,999	48,421	192,942	683,091	1,398,140	1,168,019	-	3,948,354
8300-8599	Other State	43,367	43,367	78,061	78,061	850,020	2,141,062	1,271,143	78,061	1,256,775	-	-	14,508,262	-	20,348,180
8600-8799	Local	464,827	586,843	832,952	832,952	832,952	1,462,952	832,952	832,952	832,952	832,952	832,952	5,332,271	-	14,510,510
8910-8979	Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>2,492,441</b>	<b>2,614,457</b>	<b>7,925,253</b>	<b>5,458,510</b>	<b>6,177,268</b>	<b>56,695,377</b>	<b>6,785,389</b>	<b>5,453,729</b>	<b>9,190,167</b>	<b>52,083,406</b>	<b>6,725,387</b>	<b>27,907,775</b>	-	<b>189,509,160</b>
1xxx	Certificated	3,882,861	8,046,992	7,437,729	7,504,393	7,520,997	392,848	14,719,673	7,416,805	7,510,642	7,542,173	7,591,468	4,284,857.57	539,140	84,390,579
2xxx	Classified	998,688	2,300,120	2,366,691	2,818,392	3,228,742	2,403,466	2,575,224	2,350,934	2,825,073	2,443,017	2,440,787	2,427,798.63	508,651	29,687,583
3xxx	Benefits	1,859,804	4,145,461	4,062,609	3,713,894	4,199,410	1,338,301	6,908,092	4,060,098	4,117,174	4,121,304	4,097,037	5,942,999.85	164,145	48,730,329
4xxx	Books & Supplies	72,901	855,906	1,127,593	1,802,938	739,331	455,864	673,924	307,885	449,532	413,966	481,417	2,381,848	-	9,763,105
5xxx	Services	1,468,383	3,632,097	1,834,072	2,411,113	1,552,038	1,288,668	2,922,843	1,258,876	1,696,535	1,434,617	1,586,617	3,435,915	-	24,521,774
6xxx	Capital Outlay	11,650	22,534	101,518	3,353	47,575	26,819	216,427	18,243	41,645	2,604	56,326	334,503	-	883,197
7000-7499	Other Outgo/Financing	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	1,070,990	-	1,223,730
7600-7699	Interfund Transfers Out	-	-	295,000	-	-	-	-	-	-	-	-	-	-	295,000
	<b>Total</b>	<b>8,308,173</b>	<b>19,016,995</b>	<b>17,239,098</b>	<b>18,267,969</b>	<b>17,301,978</b>	<b>5,919,851</b>	<b>28,030,069</b>	<b>15,426,726</b>	<b>16,654,486</b>	<b>15,971,566</b>	<b>16,267,537</b>	<b>19,878,912</b>	<b>1,211,936</b>	<b>199,495,297</b>
9xxx	Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9xxx	Accounts Payable	(1,150,484)	-	-	-	-	-	-	-	-	-	-	-	1,211,936	61,453
	<b>Total</b>	<b>(1,150,484)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,211,936</b>	<b>61,453</b>
	Net Increase / Decrease	(6,966,215)	(16,402,538)	(9,313,845)	(12,809,460)	(11,124,711)	50,775,526	(21,244,680)	(9,972,996)	(7,464,319)	36,111,840	(9,542,149)	8,028,863	-	(9,924,684)
	Monthly Ending	18,793,833	2,391,294	(6,922,551)	(19,732,011)	(30,856,721)	19,918,805	(1,325,875)	(11,298,871)	(18,763,190)	17,348,650	7,806,500	15,835,364	-	
	Other														
	<b>Final Cash</b>	<b>18,793,833</b>	<b>2,391,294</b>	<b>(6,922,551)</b>	<b>(19,732,011)</b>	<b>(30,856,721)</b>	<b>19,918,805</b>	<b>(1,325,875)</b>	<b>(11,298,871)</b>	<b>(18,763,190)</b>	<b>17,348,650</b>	<b>7,806,500</b>	<b>15,835,364</b>		
	Other Funds Ending Cash:														
	FD 11	520,712	681,343	841,974	1,002,604	1,163,235	1,323,866	1,484,497	1,645,128	1,805,759	1,966,389	2,127,020	0		
	FD 13	10,791,467	10,719,674	10,647,880	10,576,087	10,504,293	10,432,500	10,360,706	10,288,912	10,217,119	10,145,325	10,073,532	10,001,738		
	FD 14	497,398	498,732	500,065	501,398	502,732	504,065	505,398	506,732	508,065	509,398	510,732	412,065		
	FD 15	204,617	199,986	370,356	365,725	361,094	356,463	351,832	347,201	342,571	337,940	333,309	157,355		
	FD 17	4,990,981	5,024,315	5,057,648	5,090,981	5,124,315	5,157,648	5,190,981	5,224,315	5,257,648	5,290,981	5,324,315	5,357,648		
	FD 25	32,758,805	30,176,039	27,713,272	25,130,505	22,547,738	19,964,972	17,382,205	14,799,438	12,216,671	9,633,905	7,051,138	4,468,371		
	FD 40	5,468,930	5,485,596	5,502,263	5,518,930	5,535,596	5,552,263	5,568,930	5,585,596	5,602,263	5,618,930	5,635,596	5,642,263		
	FD 41	355,577	356,827	358,077	359,327	360,577	361,827	363,077	364,327	365,577	366,827	368,077	369,327		
	FD 73	463,872	476,701	489,531	502,360	515,189	528,018	540,847	553,676	566,506	579,335	592,164	371,193		
	Total Other Funds	56,052,360	53,619,212	51,481,065	49,047,917	46,614,769	44,181,621	41,748,473	39,315,325	36,882,178	34,449,030	32,015,882	26,779,960		
	<b>District-wide Final Cash</b>	<b>74,846,193</b>	<b>56,010,507</b>	<b>44,558,514</b>	<b>29,315,906</b>	<b>15,758,048</b>	<b>64,100,426</b>	<b>40,422,599</b>	<b>28,016,454</b>	<b>18,118,988</b>	<b>51,797,680</b>	<b>39,822,382</b>	<b>42,615,324</b>		

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

**Adopted Budget**  
**2025-26 Budget Attachment**  
**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>			
Form	Fund	2025-26 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$14,377,427.00	Form 01
Total Assigned and Unassigned Ending Fund Balances		\$14,377,427.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$5,984,859.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$8,392,568.00	

<b>Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>			
Form	Fund	2025-26 Budget	Description of Need
01	General Fund/County School Service Fund	\$5,984,859.00	Board 3% uncertainty reserve
01	General Fund/County School Service Fund	\$268,000.00	Annual increase in the PERS rate
01	General Fund/County School Service Fund	\$2,139,709.00	State budget fluctuations, multi-year expenses, rising expenditures, external imposed regulations
Total of Substantiated Needs		\$8,392,568.00	

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

**ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2026**

<b>Revenues</b>	<b>Fund 11 Adult Ed</b>	<b>Fund 13 Cafeteria</b>	<b>Fund 14 Deferred Maint</b>	<b>Fund 15 Pupil Trans</b>	<b>Fund 17 Spec Reserve</b>	<b>Fund 40 Spec Reserve</b>	<b>Fund 41 Spec Reserve</b>	<b>Fund 73 Scholarship</b>
Revenue Transferred from the General Fund	8,275							
Federal Revenues	400,990	3,050,000						
State Revenues	4,387,280	6,500,000						
Other Local Income	160,110	36,700						143,950
Interest	3,000	300,000	16,000	6,000	400,000	200,000	15,000	10,000
Other Local Revenue								
<b>Total Revenues</b>	<b>4,959,655</b>	<b>9,886,700</b>	<b>16,000</b>	<b>6,000</b>	<b>400,000</b>	<b>200,000</b>	<b>15,000</b>	<b>153,950</b>
<b>Expenditures</b>								
Salaries, Benefits	1,947,672	4,719,593						
Books & Supplies, Non-Capitalized Equip	141,577	4,858,300						
Other Services & Expenditures	565,680	555,100	100,000	61,570		10,000		20,500
Scholarship Awards								213,300
Site & Building Improvements								
Furniture and Equipment	8,800	200,000						
Other Outgo	2,558,341	60,000		171,323				
Support Costs	97,666	355,230						
<b>Total Expenditures</b>	<b>5,319,736</b>	<b>10,748,223</b>	<b>100,000</b>	<b>232,893</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>233,800</b>
<b>Other Sources/Uses</b>								
Transfers In, Lease Purchase Revenue				175,000				
Transfers Out, Other Uses								
<b>Increase(Decrease) in Fund Balance</b>	<b>(360,081)</b>	<b>(861,523)</b>	<b>(84,000)</b>	<b>(51,893)</b>	<b>400,000</b>	<b>190,000</b>	<b>15,000</b>	<b>(79,850)</b>
<b>Beginning Fund Balance at July 1</b>	<b>360,081</b>	<b>10,863,261</b>	<b>496,065</b>	<b>209,248</b>	<b>4,957,648</b>	<b>5,452,263</b>	<b>354,327</b>	<b>451,043</b>
<b>Ending Fund Balance at June 30</b>	<b>0</b>	<b>10,001,738</b>	<b>412,065</b>	<b>157,355</b>	<b>5,357,648</b>	<b>5,642,263</b>	<b>369,327</b>	<b>371,193</b>

**ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT  
DEVELOPER FEE AND GO BOND FUNDS  
ADOPTED BUDGET  
ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2026**

<b>Revenues</b>	<b>Fund 21 G.O. Bond/Bldg</b>	<b>Fund 25/8800 Dev Fees</b>	<b>Total</b>
Developer Fees		10,500,000	10,500,000
Interest	1,500,000	1,000,000	2,500,000
Other Misc Revenue			0
State Apportionment			0
<b>Total Revenues</b>	<b>1,500,000</b>	<b>11,500,000</b>	<b>13,000,000</b>
<b>Expenditures</b>			
Salaries & Benefits		432,102	432,102
Supplies		540,283	540,283
Outside Services (Legal, Tech.,etc.)		323,747	323,747
Site Purchase & Development			0
Architect & State Fees	5,000,000		5,000,000
Reconstruction			0
New Construction & Leases		38,073,069	38,073,069
Testing and Inspections			0
Capital Outlay			0
Other Outgo		3,124,000	3,124,000
<b>Total Expenditures</b>	<b>5,000,000</b>	<b>42,493,201</b>	<b>47,493,201</b>
<b>Other Sources/Uses</b>			
Transfers In, Lease Purchase Revenue			0
Proceeds from C.O.P./Bonds	50,000,000	120,000	50,120,000
<b>Increase(Decrease) in Fund Balance</b>	<b>46,500,000</b>	<b>(30,873,201)</b>	<b>15,626,799</b>
<b>Beginning Fund Balance at July 1</b>	<b>0</b>	<b>35,341,572</b>	<b>35,341,572</b>
<b>Ending Fund Balance at June 30</b>	<b>46,500,000</b>	<b>4,468,371</b>	<b>50,968,371</b>

## ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

### **MAJOR FACILITY PROJECTS FY 2025-26**

The projects listed below are larger projects that are expected to incur costs in the 2025-26 fiscal year:

1. Granite Bay HS – Special Education bathroom facility
2. Oakmont HS - Classroom building and pool, site modernizations
3. Roseville HS - Classroom building, pool and tennis courts
4. West Park HS – Classroom building and Performing Arts theater
5. Woodcreek HS - Softball fields addition

## ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

### **HIGHLIGHTS OF GOVERNOR'S STATE BUDGET MAY REVISE**

- LCFF Base COLA finalized at 2.30%
- Overall, revenues of the “big three” sources of state revenue (personal income, corporation, and sales and use taxes) are projected to be lower by \$4.8 billion over the budget window.
- Student Support and Professional Development Discretionary One-Time Block Grant maintained at \$1.7 billion (RJUHSD \$3.2 million)

## ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

### **PLANNED NEXT STEPS AT 6-10-25**

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

- Analyze Governor's 2025-26 Enacted Budget for any necessary changes to District's adopted budget and MYP

#### ➤ **Post Budget Adoption**

- Prepare the District's 2024-25 Unaudited Actuals for the Board in September