ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
ROSEVILLE, CALIFORNIA

FY 2026-27
ADOPTED BUDGET

JUNE 9, 2026

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,
Assistant Superintendent,
Business Services

Lauren McGhee,
Senior Director of
Accounting

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
ADOPTED BUDGET
June 9, 2026

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ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

2026-27 KEY STAFF POSITIONS

@ June 9, 2026

Superintendent
John Becker

Chief Communications Officer
Tony Phan

Assistant Superintendents
Joe Landon, Business Services
Dr. Tu Moua Carroz, Education Services
Rob Hasty, Human Resources
Dr. Melanie Dopson, Student Services

Executive Directors
Amy Black, Curriculum and Instruction
Becky House, Human Resources
Craig Garabedian, Special Services
Judy Fischer, Student Services
Josh Mason, Curriculum & Instruction

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)
Elizabeth Sisson, West Park High School
Suanne Bell, Woodcreek High School

Directors
Lauren McGhee, Senior Director, Accounting
Scott Davis, Senior Director, Facilities Development
Shane Waggoner, Curriculum & Instruction
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 9, 2026

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

District Office	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

2026-27 FISCAL YEAR
Board Approved: 2/10/2026

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 communit**y – 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 2026-27 and 2027-28 budget projections may show deficit spending, but the 2028-29 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 2025-26. In order to better prepare for budgetary decisions, the district will develop a FY 2026-27 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 2.20%. 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. 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. Due to interest earnings and useful life, we don't anticipate needing further transfers in the foreseeable future.

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.

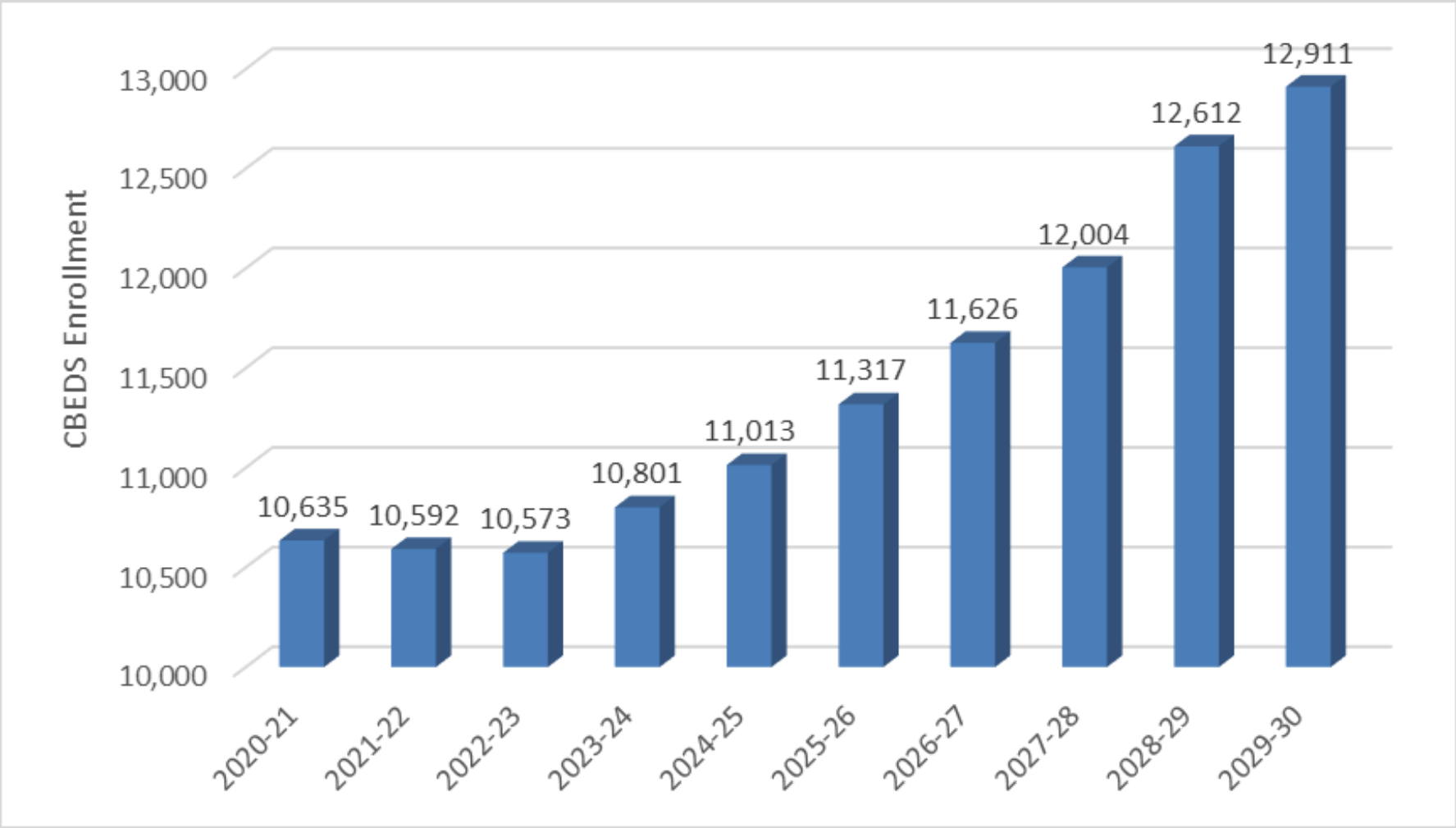
Board approved: 2/10/2026

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND
Enrollment Data
FY 2026-27
Tentative Budget June 9, 2026

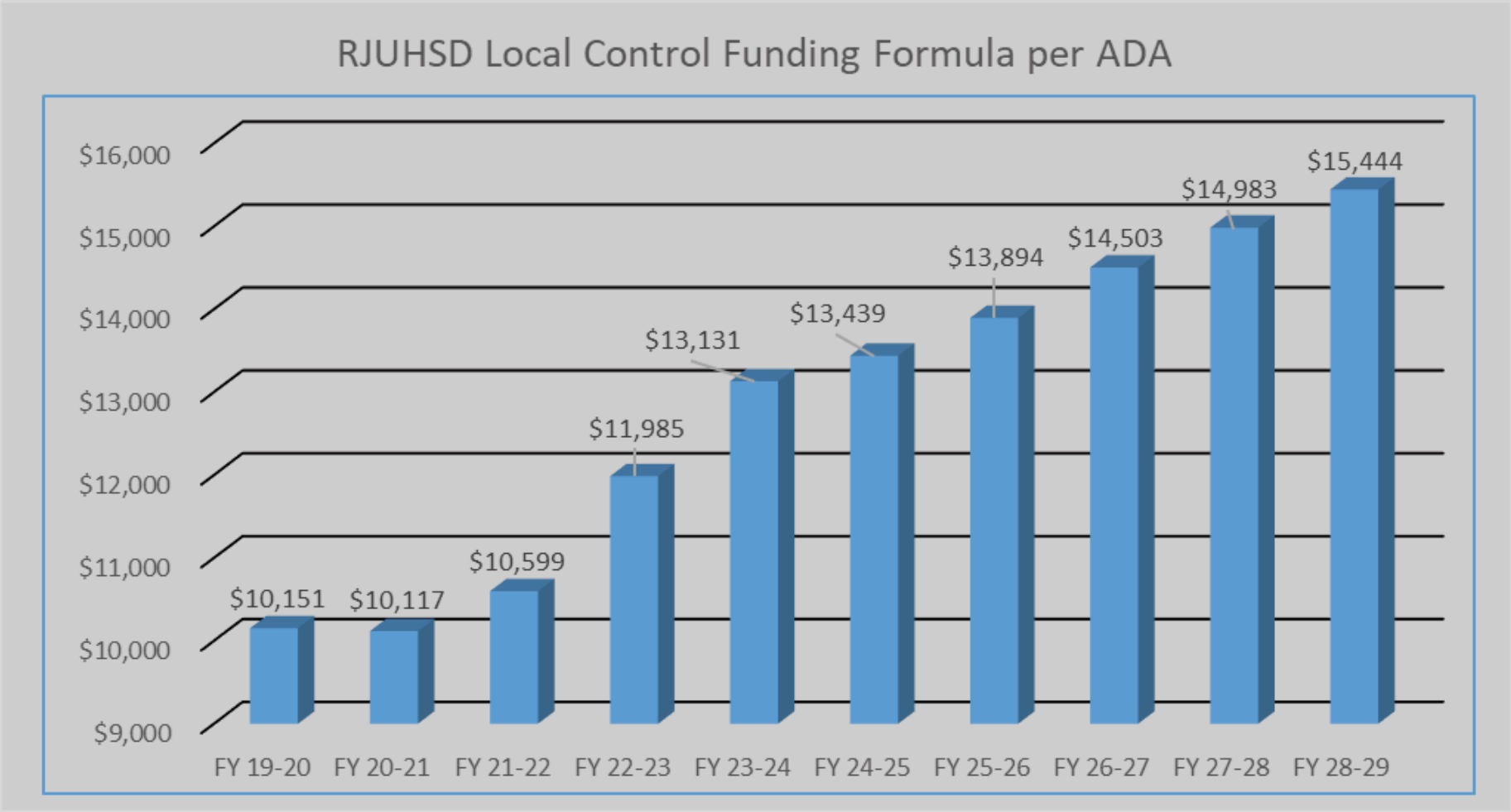
CBEDS ENROLLMENT	2025-26 Actual	2026-27 Projection	2027-28 Projection	2028-29 Projection
Adelante High School	118	120	118	118
Antelope High School	1781	1760	1769	1843
Granite Bay High School	2064	2050	1978	2051
Oakmont High School	1283	1340	1335	1339
Roseville High School	1458	1480	1567	1662
West Park High School	2387	2675	2937	3248
Woodcreek High School	1969	1940	2043	2094
Subtotal	11060	11365	11747	12355
Independent Study	236	240	236	236
Subtotal Regular Instruction	11296	11605	11983	12591
Special Education - Private NPS/NPA	14	14	14	14
Subtotal	11310	11619	11997	12605
COE-Special Ed.& Community Progs.	7	7	7	7
TOTAL STATE AID ENROLLMENT	**11317**	**11626**	**12004**	**12612**
Annual Enrollment Change From Prior Yr.	**304**	**309**	**378**	**608**
Annual % Change From Prior Yr.	**2.76%**	**2.73%**	**3.25%**	**5.06%**
Less: Interdistrict Enrollment	-1088	-1088	-1088	-1088
Net Resident Students	**10229**	**10538**	**10916**	**11524**

RJUHSD Enrollment Overview

CBEDS Enrollment/Projections



RJUHSD Local Control Funding Formula Per ADA



ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND
FOUR YEAR COMPARATIVE LCFF BUDGET IMPACTS
Tentative Budget 6/9/26 based on State Dept. of Finance Projections

LCFF 4 Year Summary ***Tentative Budget 6/9/26***	**25/26** **Est. Actuals**	**26/27** **Preliminary**	**27/28** **Projection**	**28/29** **Projection**
Prior Year LCFF $/ADA	$13,439.00	$13,894.00	$14,503.00	$14,983.00
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	$455.00	$609.00	$480.00	$461.00
% Change in District LCFF	3.39%	4.38%	3.31%	3.08%
Current LCFF $/ADA	**$13,894.00**	**$14,503.00**	**$14,983.00**	**$15,444.00**

RJUHSD General Fund Summary/New Positions, Reductions & Reclassifications for Budget FY 2026-27

ALL REQUESTS Positions	Job Class	Location/Dept	Justification	FTE	Pos Con	LCAP Supplemental	Categorical Funds	Unrestricted Funds	Goal	Impact to GF
Certificated										
Assistant Principal	Admin	WPHS	Increased # of students and need at WPHS	1.00	☑			209,258		209,258
Psych Intern	Support Services	Districtwide	Reestablish a temp psych intern position for the 2026/27 school year with daily rate going from $150/day to $250/day - SS10. 100% of the money for the intern will come from the MediCal funds generated by the psychologists and will not impact General Fund.		☑		43,938			0
					☐					
Classified										
Administrative Assistant (Attendance, Registrar, Other)	CSEA	WPHS	Increased # of students and need at WPHS	1.00	☑			79,706		79,706
Administrative Assistant	CSEA	RAS	Assist with front desk duties: Answer phones, help students with inquiries about classes, counselor appointments. Input transcripts and attendance. 5 hours per day	0.625	☑		39,092			0
Assistant Director, Food Services	Classified Manager	Business	Significant increase in program, employee count, and services provided justified an increased range of 2 from 49 to 51. No impact to GF.	1.00	☑		9,336			0
Director, Food Services	Classified Manager	Business	Significant increase in program, employee count, and services provided justified an increased range of 2 from 60 to 62. No impact to GF.	1.00	☑		12,740			0
Family and Community Engagement Liaison	CSEA	Adelante	Under general direction, develop and maintain programs and partnerships to support multiple student groups, including but not limited to low income, English learner, foster and homeless youths, at-risk, and underrepresented students and families; serve as a liaison between all stakeholders to address student issues, including academics, attendance,	1.00	☑		91,987			0
Fiscal Services, Manager	Confidential	Business	Reopen the Fiscal Services Manager position and eliminate 1 Accountant II position. All Accountant II tasks remain, but will also include Charter financial oversight and will be the supervisor for all payroll staff. This will include directly overseeing payroll services and daily operations.	1.00	☑			192,213		192,213
Accountant II	Confidential	Business	See above - Total Cost is $11,703	-1.00	☐			(180,510)		(180,510)
Driver Coordinator	Classified Manager	Transportation	Due to added responsibilities, additional work assignments, and to stay competitive with similar positions in other districts please change the pay range from 38 to 40 - 2 positions. 60% Cost to GF.		☑		16,258			9,755
Learning Support Specialist (LSS)	CSEA	Adelante	Performs intensive family oriented learning support duties within the context of a multidisciplinary team, and works to ensure that all students are healthy and engaged in a safe school environment. Works cooperatively with District-wide personnel, families, students and community agencies to increase student achievement. CSI Grant	2.00	☑		165,702			0
Supervisor, M&O	Classified Manager	M&O	Update job description & salary - 2 positions; from range 42 to 44		☑		16,240			16,240
					☐					
			EXHIBIT A (Page 15 of 44)					TOTAL IMPACT TO GF:		326,662

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

FY 2026-27 BUDGET OVERVIEW
GENERAL FUND AT 6-9-26

REVENUE

Local Control Funding Formula assumptions

- Average Daily Attendance (ADA) Estimate = 10,930
- Unduplicated Pupil Percentage = 44%

Education Protection Account (Prop. 30/55 funds) = $10,547,010

- Not new funding
- Money will be “spent” on essential Teachers’ salaries

Mandate Block Grant 2026/27 = $844,508

Lottery Revenues

- Unrestricted = $2,102,730
- Restricted = $ 907,494

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FY 2026-27 BUDGET OVERVIEW

EXPENSES

Salaries and Benefits

- Staffing Ratio 26.5:1 at P2 Enrollment
- New Positions/Reductions/Reclassifications in Budget
- Step and Column Increases = $1,318,939 (estimated)
- Health and Welfare District Cap cost of:
  - $1,175/month for RSEA
  - $1,000/month for CSEA
  - $1,000/month for Classified Managers
  - $1,000/month for Confidential
  - $1,000/month for Cabinet, Administrators
  - $1,000/month for Support Services
- Dental continues at 100% district funded = $113.50/month

Other

- Site Budgets increased by Growth
- Home-to-school transportation maintained at 3-mile walking distance
- County SELPA Sp. Ed. Program Billback = $2,500,000
- Cost for Utilities = $3,600,000

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
FY 2026-27 BUDGET OVERVIEW

EXPENSES (Cont.)

Education Services items

- Local Control and Accountability Plan = $29,072,338
- Two additional mandatory Professional Development days through 2028-29

Categorical Program Expenses Exceed Program Revenues; Major Program Encroachments

• Home-to-School Transportation	<$ 1,683,717>
• Special Education	<$ 9,842,876>
TOTAL	<$11,526,593>

Roseville Joint Union High School District
2026-27 LOCAL CONTROL and ACCOUNTABILITY PLAN
Supplemental Preliminary Expenditure Plan
Tentative Budget 2026-27

		Est Actuals	Tentative
Group #	**Major Description**	**2025/26**	**2026/27**
1	Learning Support Specialists (LSS)	$ 862,953	$ 1,539,266
4	Advanced Via Individual Determination Program (AVID)	57,165	60,004
5	Professional Development	181,802	796,494
8	Extended Library/Career Center Hours	220,118	150,000
9	Positive Behavior Interv. & Support (PBIS)	83,468	152,956
10	Marriage & Family Therapist Interns & Support (MFT)	1,257,892	1,384,791
11	Wellness & Prevention Coordinator	207,969	215,584
12	Transportation (After School Hours)	100,000	150,000
14	Interpreters/Translators	25,238	25,200
15	College & Career Visits	4,000	4,000
16	Additional Materials/Supplies	374,910	314,407
17	Intervention Counselors/English Learner Specialists (IC/EL)	2,539,504	2,657,429
19	Credit Recovery & A-G Recovery	356,954	850,256
20	English Learner Program (Districtwide and Site EL Plans)	437,172	454,230
21	Site Intervention Teacher Staffing	927,271	979,630
24	Advanced Placement (AP) Coordinators	2,823	95,000
26	Site ELD Staffing	1,388,583	1,650,072
29	Concurrent Senior Program (Roseville Adult School)	71,989	73,109
32	Family Engagement	498,978	543,502
34	Safety	10,000	276,830
35	Wellness Centers	25,000	68,500
37	Directors of C&I and instructional capacity building	725,999	957,751
40	Communication	263,583	394,231
41	Math Support	300,596	181,125
42	Co-teaching	-	196,713
	Total	**$ 10,923,967**	**$ 14,171,080**

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2026/27
Tentative Budget at June 9, 2026

EXECUTIVE SUMMARY

DESCRIPTION	SRC/ OBJ	2025-26 Estimated Actuals	2026-27 Tentative Budget	VARIANCE
A. REVENUES				
1. LCFF Sources		151,119,229	160,360,839	9,241,610
2. Federal Revenue		3,830,266	4,154,455	324,189
3. Other State Revenues		20,391,799	28,134,118	7,742,319
4. Other Local Revenues		16,460,175	19,757,201	3,297,026
5.TOTAL REVENUES		191,801,469	212,406,613	20,605,144
B. EXPENDITURES				
1. Salaries-Certificated		86,937,088	92,569,067	5,631,979
2. Salaries-Classified		29,796,690	31,096,422	1,299,732
3. Employee Benefits		48,368,760	52,159,453	3,790,693
4. Books & Supplies		9,112,836	11,894,007	2,781,171
5. Services, Other Operating Expenses		17,482,820	22,938,452	5,455,632
6. Capital Outlay		887,535	90,200	(797,335)
7. Other Outgoing,Support,Adjs.		1,772,814	2,510,000	737,186
8. Direct Support/Indirect Costs To Other Funds		(285,694)	(298,855)	(13,161)
9. TOTAL EXPENDITURES (1000-7590)		**194,072,849**	**212,958,746**	**18,885,897**
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(2,271,380)	(552,133)	1,719,247
D. OTHER FINANCING SOURCES/(USES)		(1,143,588)	(3,620,000)	(2,476,412)
E. NET INCR.(DECR.) TOTAL		(3,414,968)	(4,172,133)	(757,165)
F. BEGINNING FUND BAL. 7/1		30,184,779	26,769,811	(3,414,968)
G. ENDING FUND BALANCE 6/30		**26,769,811**	**22,597,678**	**(4,172,133)**
(1) Calculation of Current Year's Operations				
Net Increase (Decrease) on Financial Statement [Line E]		(3,414,968)	(4,172,133)	(757,165)
Adj. For: Department and Categorical Expense Carryovers From Last Year		9,442,072	8,019,850	(1,422,222)
Adj. For: Department and Categorical Expense Carryovers To Next Year		(9,320,525)	(1,306,490)	8,014,035
Net Increase (Decrease) From Current Year's Operations		(3,293,421)	2,541,227	

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2026/27
Tentative Budget at June 9, 2026

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2025-26 Estimated Actuals	2026-27 Tentative Budget	VARIANCE
LCFF SOURCES				
Principal Apportionment				
State Aid-Current Year	8011	58,691,058	64,362,961	5,671,903
State Aid-Education Protection Account	8012	4,790,679	10,547,010	5,756,331
County and District Taxes	8041	98,007,858	98,007,858	-
SUB TOTAL		161,489,595	172,917,829	11,428,234
Revenue Limit Transfer (Adult Ed & Def Maint)	8091	(8,275)	(1,708,275)	(1,700,000)
Transfers to Charter Schools in lieu of property taxes	8096	(13,652,237)	(14,292,703)	(640,466)
Property Tax Transfers - SELPA	8097	3,290,146	3,443,988	153,842
SUB TOTAL, LCFF SOURCES		151,119,229	160,360,839	9,241,610
TOTAL, LCFF SOURCES		151,119,229	160,360,839	9,241,610
FEDERAL REVENUES				
Special Ed.-Pl 94-142 (3310/5001)	8181	1,410,868	1,423,944	13,076
IDEA Mental Health (3327)	8182	120,413	145,498	25,085
Medi-Cal Admin. Activities (0006)	8290	150,000	150,000	-
TITLE I - Basic (3010/1140)	8290	902,290	947,414	45,124
CSI (3182)	8290	354,733	803,041	448,308
Voc. Ed. Pl 576- (3550/1140)	8290	185,086	185,086	-
TITLE II, Teacher Quality (4035/1140)	8290	218,427	191,807	(26,620)
TITLE IV, Student Support (4127/1140)	8290	67,270	63,436	(3,834)
TITLE III - Immigrant (4201/1140)	8290	42,282	61,762	19,480
TITLE III- Limited Eng.Prof. Std. (4203/1140)	8290	110,286	84,179	(26,107)
We Can Work (5810)	8290	98,288	98,288	-
STOP grant (5812)	8290	170,323	-	(170,323)
TOTAL, FEDERAL REVENUES		3,830,266	4,154,455	324,189
OTHER STATE REVENUES				
Mandated Cost Reimb. (0020/0000)E	8550	793,095	844,508	51,413
Lottery Income Unrestricted (1100/0000)E	8560	2,001,379	2,102,730	101,351
Lottery Income Restricted (6300/0000)E	8560	796,002	907,494	111,492
Other State.--CELDT/Student ID (0000)	8590	15,000	18,000	3,000
CTEIG (state) (6387)	8590	1,092,379	1,236,835	144,456
Student Support and PD Discretionary BG	8590	3,246,641	9,500,000	6,253,359
Special Ed. Mental Health Prop 98 (6512 &6546)	8590	913,010	913,010	-
Special Education-Workability (6520)	8590	194,075	194,075	-
Opioid Overdose	8590	11,936	-	(11,936)
Health Academy-OHS (R7220/G1420)	8590	92,596	81,000	(11,596)
Transportation- HTS	8311	924,530	1,295,489	370,959
Transportation- HTS special ed	8311	194,097	287,603	93,506
Classified EE Summer assistance program (7415)	8590	305,140	329,895	24,755
Learning Recovery Emergency Block Grant	8590	273,966	500,000	226,034
Prop 28	8590	1,755,283	1,755,283	-
STRS On-Behalf Pension (7690)	8590	7,782,670	8,168,196	385,526
TOTAL, OTHER STATE REVENUES		20,391,799	28,134,118	7,742,319

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2026/27
Tentative Budget at June 9, 2026

REVENUE DETAIL

DESCRIPTION	SRC/ OBJ	2025-26 Estimated Actuals	2026-27 Tentative Budget	VARIANCE
OTHER LOCAL REVENUES				
Community Redevelopment Funds	8625	680,000	680,000	-
Sale of Equipment/Supplies	8631	3,074	3,000	(74)
Use of Facilities (0000/0000)	8650	527,340	551,000	23,660
Interest-Regular	8660	650,000	750,000	100,000
-Student Fees (7230/0000)	8675	20,636	20,000	(636)
-Districts-HTS (7230/0000)	8677	1,850,000	1,850,000	-
-Charter oversight fee-1%	8677	221,697	243,731	22,034
Strong workforce grant- Comp Sci	8677	30,836	-	(30,836)
Strong workforce grant- Adv Manufacturing	8677	3,010	-	(3,010)
Strong workforce grant- Env Resc	8677	53,940	-	(53,940)
Strong workforce grant- Mech AnHS	8677	922,062	500,000	(422,062)
Strong workforce grant- K16 OHS	8677	244,356	200,000	(44,356)
Strong workforce grant- Mech OHS	8677	-	347,880	347,880
Strong workforce grant- AI in CTE	8677	1,480	356,504	355,024
Strong workforce grant- WPHS Media	8677	225,258	475,309	250,051
Strong workforce grant- GB Medical	8677	364	352,981	352,617
-Other Revenues (0073/0000)	8699	200,000	200,000	-
Frkovich Donation	8699	260,000	-	(260,000)
Unrestricted donations	8699	41,118	-	(41,118)
Student Fees	8699	95,651	-	(95,651)
Boosters	8699	444,846	444,806	(40)
Sierra College DE	8699	386,200	233,200	(153,000)
Adopted textbooks	8699	4,578	-	(4,578)
Special Ed- stale date checks	8699	7,007	-	(7,007)
Medi-cal	8699	530,598	-	(530,598)
Special Ed	8699	5,237	-	(5,237)
Transportation	8699	19,588	-	(19,588)
RMMA	8699	16	-	(16)
CalSHAPE	8699	1,006,650	-	(1,006,650)
Chromebook protection plan	8699	90,000	90,000	-
Restricted donations	8699	3,000	-	(3,000)
Local Prog - AP and IB Testing (9625)	8699	515,000	528,000	13,000
Bosch Intern	8699	20,000	-	(20,000)
Local Prog - PSAT Testing (9630)	8699	15,170	14,700	(470)
IB Testing	8699	52,761	50,000	(2,761)
SAT Testing	8699	20,640	24,500	3,860
ACT Testing	8699	375	-	(375)
Physical Ed support	8699	86,079	87,000	921
Unified Sports	8699	5,000	-	(5,000)
PE	8699	240	-	(240)
Kaiser Wellness	8699	25,000	-	(25,000)
SIG Wellness	8699	10,809	10,000	(809)
WHS Nature Center (9676/1140)	8699	251	250	(1)
Other-Cell Towers, Misc.(0000/0000)	8699	557,447	665,716	108,269
Special Ed. Master Plan (6500/5001)	8792	6,622,861	11,078,624	4,455,763
TOTAL, OTHER LOCAL REVENUES		16,460,175	19,757,201	3,297,026
GRAND TOTAL, ALL REVENUES		191,801,469	212,406,613	20,605,144

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2026/27
Tentative Budget at June 9, 2026

EXPENDITURE DETAIL

DESCRIPTION	SRC/ OBJ	2025-26 Estimated Actuals	2026-27 Tentative Budget	VARIANCE
CERTIFICATED SALARIES				
Teachers	1100	62,664,763	66,553,913	3,889,150
Teachers-Substitutes -Staff and Curriculum Dev.,Sp.Ed,Summer Sch., Categorical Progs.,General Secondary, etc.	1110	1,457,040	2,040,565	583,525
Teachers-Extra Assignments Categorical Progs.,Summ.Sch., Aca.Decath,Staff Dev.,Home Teaching,	1120	1,424,103	1,719,990	295,887
Teachers-Stipends	1190	768,436	655,621	(112,815)
Subtotal 1100 Series		66,314,342	70,970,089	4,655,747
Certif. Pupil Support-Couns.,Deans,Psych.,Misc.	1200	7,531,278	7,905,315	374,037
Certif. Pupil Support-substitutes	1210	12,165	-	(12,165)
Certif. Pupil Support-extra time	1220	16,300	9,000	(7,300)
Certif. Pupil Support-Librarians	1230	286,078	295,198	9,120
Certif. Pupil Support-Nurses	124x	909,703	929,231	19,528
Certif. Pupil Support-Stipends	1290	7,000	7,000	-
Certif. Supervisory/Administrative	13xx	8,878,300	9,386,106	507,806
Special Proj. Coord., Mentors	19xx	2,981,922	3,067,128	85,206
TOTAL, CERTIFICATED SALARIES		86,937,088	92,569,067	5,631,979
CLASSIFIED SALARIES				
Instructional Aides & Aide Subs.	2100	5,364,071	5,023,443	(340,628)
Coaches, Athletic Directors	2160	3,246,093	3,305,302	59,209
Classif. Support-Custodial/Maint.Monitors	2200	8,656,681	9,254,144	597,463
Bus Drivers/Mechanics	229X	2,135,609	2,375,420	239,811
Classif. /Supervisory/Admin./Board	23xx	1,691,485	2,003,593	312,108
Classif. Support-Secretarial/Clerical	24xx	7,126,037	7,404,193	278,156
Other Classified Salaries-- Technology, Technicians, Students, Misc.	29xx	1,576,714	1,730,327	153,613
TOTAL, CLASSIFIED SALARIES		29,796,690	31,096,422	1,299,732
proof total for 1000's and 2000's		116,733,778	123,665,489	6,931,711
EMPLOYEE BENEFITS				
STRS	3100	23,642,259	25,203,901	1,561,642
PERS	3200	6,907,316	7,218,002	310,686
FICA	3300	1,762,961	1,835,907	72,946
Medicare	331x	1,630,473	1,696,543	66,070
Health	3400	12,546,633	14,195,960	1,649,327
SUI	3500	56,639	58,904	2,265
W.Comp	3600	1,633,083	1,684,709	51,626
Life	3900	189,396	265,527	76,131
TOTAL, EMPLOYEE BENEFITS		48,368,760	52,159,453	3,790,693
Proof total for S & B's		165,102,538	175,824,942	10,722,404

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2026/27
Tentative Budget at June 9, 2026

EXPENDITURE DETAIL

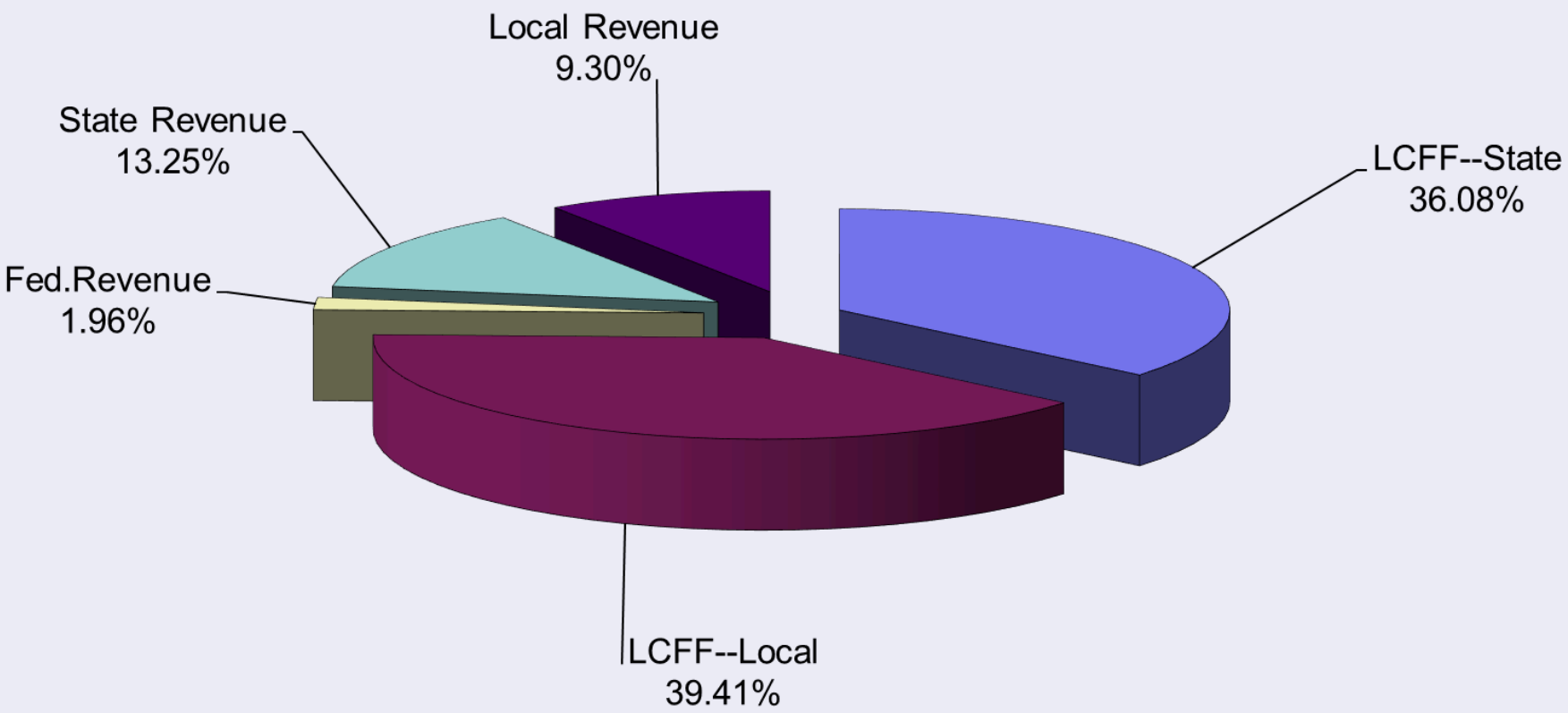
DESCRIPTION	SRC/ OBJ	2025-26 Estimated Actuals	2026-27 Tentative Budget	VARIANCE
BOOKS AND SUPPLIES				
Textbooks	4100	1,047,397	1,915,000	867,603
Books other than Textbooks	4200	198,559	32,966	(165,593)
Materials and Supplies	4300	6,377,036	9,433,553	3,056,517
Noncapitalized Equipment	4400	1,489,844	512,488	(977,356)
TOTAL, BOOKS AND SUPPLIES		9,112,836	11,894,007	2,781,171
SERVICES, OTHER OPERATING EXPENSES				
Travel-Conferences/Mileage	5200	630,254	1,542,158	911,904
Dues and Memberships	5300	183,365	177,101	(6,264)
Property, Casualty & Deductible	5400	868,931	1,020,792	151,861
Utilities & Housekeeping	5500	3,655,500	3,600,000	(55,500)
Rentals, Leases, and Repairs	5600	903,178	1,567,655	664,477
Other Svcs. & Exp.	58XX	9,567,577	7,096,186	(2,471,391)
Legal Services	5810	451,783	530,000	78,217
Audit	5811	61,950	49,950	(12,000)
Non-Public School Tuition	5840	675,300	1,866,600	1,191,300
FS&L Categorical Project Reserves	5890	(202,843)	4,812,238	5,015,081
Telecommunication	5901/3	647,825	640,435	(7,390)
Postage	5902	40,000	35,337	(4,663)
TOTAL, SERVICES AND OPER. EXPENSES		17,482,820	22,938,452	5,455,632
CAPITAL OUTLAY				
Building Improvements	6200	623,173	-	(623,173)
Equipment Additions	6400	263,985	90,200	(173,785)
Equipment Replacements	6500	377	-	(377)
TOTAL, CAPITAL OUTLAY		887,535	90,200	(797,335)
OTHER OUTGOING (7100-7299,7400-7499)				
State Special Schools (G5001/F9200)	7130	10,000	10,000	-
Spec.Ed.Excess Cost from PCOE(G5001/F9200)	7142	1,762,814	2,500,000	737,186
TOTAL, OTHER OUTGOING		1,772,814	2,510,000	737,186
INTERPROG/INTERFD SUPP. (7300-7399)				
Indirect Costs to Cafeteria Fund 13 (G0000/F7200)	7350	(392,853)	(384,284)	8,569
Indirect Costs to Adult Fund 11 (G0000/F7200)	7351	(74,850)	(103,763)	(28,913)
Debt/COPs Interest Exp. (G0000/F9100)	7438	6,808	7,000	192
Debt/COPs Principal Pmt. (G0000/F9100)	7439	175,201	182,192	6,991
TOTAL INTERPROG/INTERFD SUPP.		(285,694)	(298,855)	(13,161)
TOTAL, EXPENDITURES 1000 THRU 7590		194,072,849	212,958,746	18,885,897
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(2,271,380)	(552,133)	1,719,247

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND FY 2026/27
Tentative Budget at June 9, 2026

DESCRIPTION	SRC/ OBJ	2025-26 Estimated Actuals	2026-27 Tentative Budget	VARIANCE
D. OTHER FINANCING SOURCES/(USES)				
Transfers to:				
Sp. Reserve Fund 17(G0000/F9300)	7612	900,000	3,000,000	2,100,000
Building Fund 25 (G0000/F9300)	7619	120,000	120,000	-
Transportation Fund 15 (G0000/F9300)	7619	175,000	500,000	325,000
b) Total, Transfers to		1,195,000	3,620,000	2,425,000
Proceeds from Capital leases	8972	51,412	-	(51,412)
TOTAL, OTHER FINANCING SOURCES/(USES) (1a -1b + 2a - 2b + 3)		(1,143,588)	(3,620,000)	(2,476,412)
E. NET INCREASE (DECREASE) IN FUND BALANCE		(3,414,968)	(4,172,133)	(757,165)
FUND BALANCE DETAIL				
NET INCREASE (DECREASE) IN FUND BAL.		(3,414,968)	(4,172,133)	(757,165)
F. BEGINNING FUND BALANCE**PLUS ADJ**. AT JULY 1	9791	30,184,779	26,769,811	(3,414,968)
COMPONENTS OF ENDING FUND BALANCE				
Reserves and Restrictions.....				
Revolving Cash Fund	9711	10,000	10,000	-
Prepaid Items	9713	885,897	-	(885,897)
REU - Board 3%	9789	5,858,035	6,497,362	639,327
REU - State 3%	9789	5,858,035	6,497,362	639,327
Restricted	9740	6,020,525	1,306,490	(4,714,035)
Categorical & Site Base Budget Carryovers	9780	300,000	-	(300,000)
Pension Trust Contribution	9780	3,000,000	-	(3,000,000)
Undesignated/Unassigned		4,837,319	8,286,464	3,449,145
G. ENDING BALANCE COMPONENTS 6-30-XX	9790	26,769,811	22,597,678	(4,172,133)

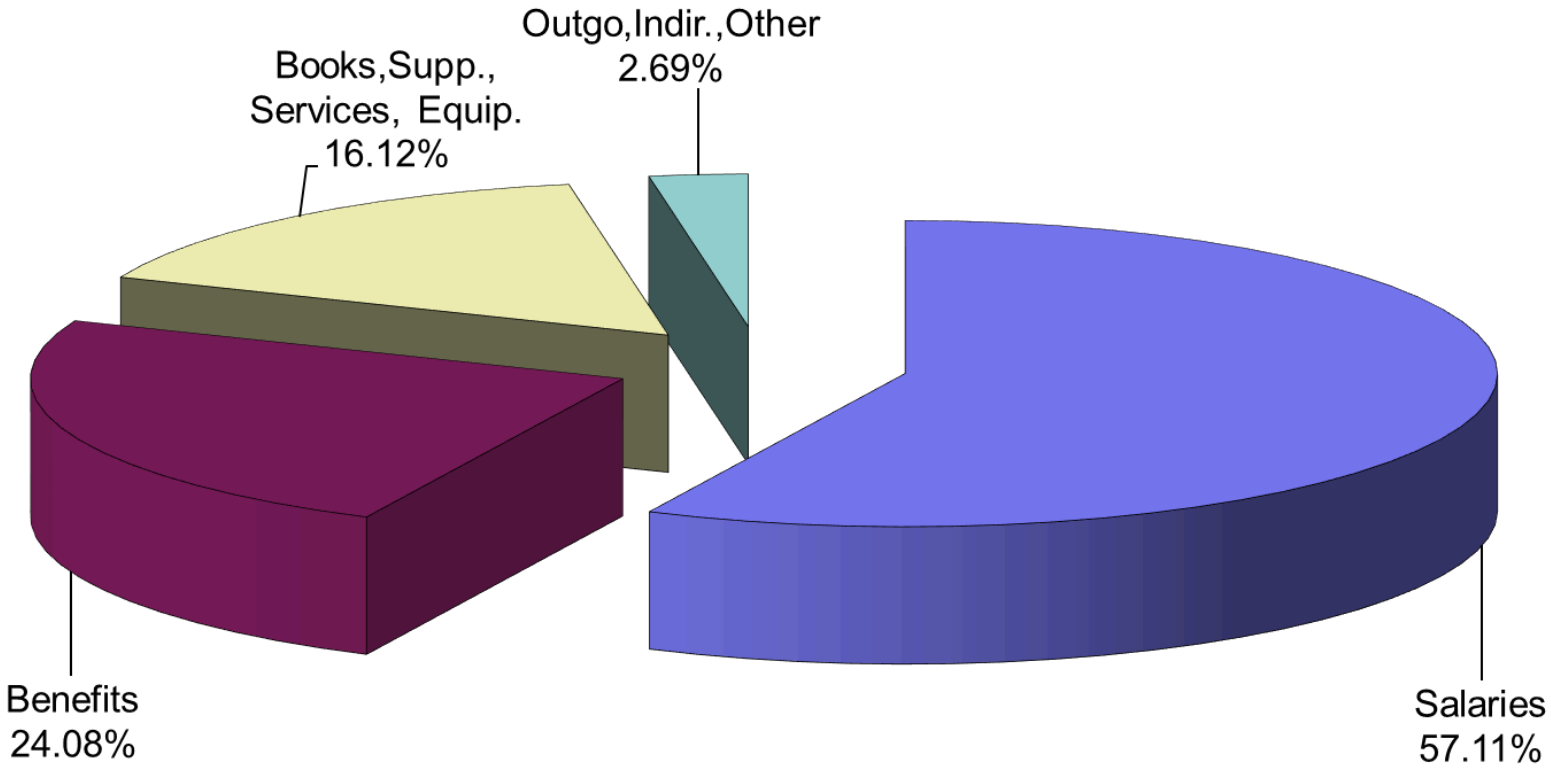
RJUHSD Adopted Budget FY 2026-27

WHERE IT COMES FROM



RJUHSD Adopted Budget FY 2026-27

WHERE IT GOES



Roseville Joint Union High School District

Revised Multi Year Projection
Tentative Budget as of 6/9/26

LCFF Multi-Year Projection

LAO LCFF Estimates

		MYP 25-26 Estimated Actuals		MYP 26-27 Public Hearing		MYP 27-28 Projected		MYP 28-29 Projected	
(A)	Beginning Fund Balance	$ 30,184,779		$ 26,769,811		$ 22,597,678		$ 25,277,742	
	Revenue: LCFF Sources	$ 151,119,229		$ 160,360,839		$ 171,980,895		$ 185,953,085	
	Revenue: Other Sources	$ 40,733,652		$ 52,045,774		$ 38,910,492		$ 39,072,182	
(a)	Total Revenue:	$ 191,852,881		$ 212,406,613		$ 210,891,387		$ 225,025,267	
	Expenses	$ 195,267,849		$ 216,578,746		$ 208,211,323		$ 214,056,143	
(b)	Total Expense:	$ 195,267,849		$ 216,578,746		$ 208,211,323		$ 214,056,143	
(B) (a-b)	Incr/(Decr)	$ (3,414,968)		$ (4,172,133)		$ 2,680,064		$ 10,969,124	
(A+B)	Ending Fund Balance	$ 26,769,811	13.71%	$ 22,597,678	10.43%	$ 25,277,742	12.14%	$ 36,246,866	16.93%
	COMPONENTS OF ENDING FUND BALANCE:								
	Nonspendable Components:								
	Revolving Cash	$ 10,000	0.01%	$ 10,000	0.00%	$ 10,000	0.00%	$ 10,000	0.00%
	Prepaid items	$ 885,897	0.45%	$ -	0.00%	$ -	0.00%	$ -	0.00%
	Subtotal Nonspendable	$ 895,897	0.46%	$ 10,000	0.00%	$ 10,000	0.00%	$ 10,000	0.00%
	Restricted	$ 6,020,525	3.08%	$ 1,306,490	0.60%	$ 1,787,906	0.86%	$ 2,444,963	1.14%
	Assigned Components:								
	Pension Trust contribution	$ 3,000,000	1.54%		0.00%		0.00%		0.00%
	Categorical and Site-Base Carryovers	$ 300,000	0.15%		0.00%	$ -	0.00%	$ -	0.00%
	Subtotal Assigned	$ 3,300,000	1.69%	$ -	0.00%	$ -	0.00%	$ -	0.00%
	Unassigned Components:								
	Resv. For Econ. Uncertainty - Board (3%)	$ 5,858,035	3.00%	$ 6,497,362	3.00%	$ 6,246,340	3.00%	$ 6,421,684	3.00%
	Resv. For Econ. Uncertainty - State (3%)	$ 5,858,035	3.00%	$ 6,497,362	3.00%	$ 6,246,340	3.00%	$ 6,421,684	3.00%
	Unassigned/Unappropriated Funds	$ 4,837,319	2.48%	$ 8,286,464	3.83%	$ 10,987,156	5.28%	$ 20,948,535	9.79%
	Subtotal Unassigned	$ 16,553,389	8.48%	$ 21,281,188	9.83%	$ 23,479,836	11.28%	$ 33,791,903	15.79%
	Ending Fund Balance	$ 26,769,811	13.71%	$ 22,597,678	10.43%	$ 25,277,742	12.14%	$ 36,246,866	16.93%

Roseville Joint Union High
31-66928-0000000

Multiyear Projection
26-27 Adopted Budget
Combined

Fund 01
Projection# 31277

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	160,360,839.00	7.25%	171,980,895.00	8.12%	185,953,085.00
2. Federal Revenues	8100-8299	4,154,455.00	-21.97%	3,241,920.00	0.00%	3,241,920.00
3. Other State Revenues	8300-8599	28,134,118.00	-35.44%	18,162,752.00	0.89%	18,324,442.00
4. Other Local Revenues	8600-8799	19,757,201.00	-11.40%	17,505,819.75	0.00%	17,505,819.75
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
6.Total(Sum lines A1 thru A5)		**212,406,613.00**	**-0.71%**	**210,891,386.75**	**6.70%**	**225,025,266.75**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		92,569,067.00	- - -	92,569,067.00	- - -	93,985,548.00
b. Step & Column Adjustment		- - -	- - -	0.00	- - -	0.00
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	1,416,481.00	- - -	3,083,195.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,569,067.00	1.53%	93,985,548.00	3.28%	97,068,743.00
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		31,096,422.00	- - -	31,096,422.00	- - -	31,354,645.23
b. Step & Column Adjustment		- - -	- - -	0.00	- - -	0.00
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	258,223.23	- - -	251,232.61
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	31,096,422.00	0.83%	31,354,645.23	0.80%	31,605,877.84
3. Employee Benefits	3000-3999	52,159,453.00	1.53%	52,958,402.74	2.07%	54,057,114.57
4. Books and Supplies	4000-4999	11,894,007.00	-18.05%	9,747,643.48	11.31%	10,850,530.89
5. Services and Other Operating Expenditures	5000-5999	22,938,452.00	-23.37%	17,577,738.11	1.76%	17,886,531.51
6. Capital Outlay	6000-6999	90,200.00	0.00%	90,200.00	0.00%	90,200.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,699,192.00	-0.33%	2,690,192.00	0.00%	2,690,192.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(488,047.00)	0.00%	(488,047.00)	0.00%	(488,047.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,620,000.00	-91.85%	295,000.00	0.00%	295,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**216,578,746.00**	**-3.86%**	**208,211,322.56**	**2.81%**	**214,056,142.81**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(4,172,133.00)**	**- - -**	**2,680,064.19**	**- - -**	**10,969,123.94**

Roseville Joint Union High
31-66928-0000000

Multiyear Projection
26-27 Adopted Budget
Combined

Fund 01
Projection# 31277

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	26,769,811.00	-15.59%	22,597,678.00	11.86%	25,277,742.19
2. Ending Fund Balance		22,597,678.00	- - -	25,277,742.19	- - -	36,246,866.13
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	1,306,490.00	36.85%	1,787,906.09	36.75%	2,444,962.65
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
site base carryover		0.00	- - -	0.00	- - -	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,994,724.00	-3.86%	12,492,680.00	2.81%	12,843,368.00
2. Unassigned/Unappropriated	9790	8,286,464.00	32.59%	10,987,156.10	90.66%	20,948,535.48
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	12,994,724.00	- - -	12,492,680.00	- - -	12,843,368.00
c. Unassigned/Unappropriated	9790	8,286,464.00	- - -	10,987,156.10	- - -	20,948,535.48
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
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		21,281,188.00	- - -	23,479,836.10	- - -	33,791,903.48
4. Total Available Reserves - by Percent		9.83%	- - -	11.28%	- - -	15.79%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		216,578,746.00	- - -	208,211,322.56	- - -	214,056,142.81
b. Plus: Special Education Pass-through Funds		0.00	- - -	0.00	- - -	0.00
c. Total Expendiutres and Other Financing Uses (Line F1a plus line F1b)		216,578,746.00	- - -	208,211,322.56	- - -	214,056,142.81

Roseville Joint Union High
31-66928-0000000

Multiyear Projection
26-27 Adopted Budget
Combined

Fund 01
Projection# 31277

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
d. Reserve Standard Percentage Level		5.00%	- - -	5.00%	- - -	5.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		10,828,937.30	- - -	10,410,566.13	- - -	10,702,807.14
f. Reserve Standard - By Amount		90,000.00	- - -	90,000.00	- - -	90,000.00
g. Reserve Standard (Greater of F1e or F1f)		10,828,937.30	- - -	10,410,566.13	- - -	10,702,807.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	- - -	MET	- - -	MET

Roseville Joint Union High
31-66928-0000000

Multiyear Projection
26-27 Adopted Budget
Unrestricted

Fund 01
Projection# 31277

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	156,916,851.00	7.41%	168,536,907.00	8.29%	182,509,097.00
2. Federal Revenues	8100-8299	150,000.00	0.00%	150,000.00	0.00%	150,000.00
3. Other State Revenues	8300-8599	4,548,330.00	2.30%	4,652,774.00	2.81%	4,783,714.00
4. Other Local Revenues	8600-8799	4,961,453.00	-0.38%	4,942,745.75	0.00%	4,942,745.75
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	(13,060,594.00)	5.48%	(13,775,669.91)	3.04%	(14,194,503.93)
6.Total(Sum lines A1 thru A5)		**153,516,040.00**	**7.16%**	**164,506,756.84**	**8.32%**	**178,191,052.82**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		70,596,950.00	- - -	70,596,950.00	- - -	82,156,340.00
b. Step & Column Adjustment		- - -	- - -	0.00	- - -	0.00
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	11,559,390.00	- - -	2,943,494.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,596,950.00	16.37%	82,156,340.00	3.58%	85,099,834.00
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		22,434,455.00	- - -	22,434,455.00	- - -	22,709,001.00
b. Step & Column Adjustment		- - -	- - -	0.00	- - -	0.00
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	274,546.00	- - -	127,001.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	22,434,455.00	1.22%	22,709,001.00	0.56%	22,836,002.00
3. Employee Benefits	3000-3999	35,270,211.00	2.84%	36,272,700.84	3.02%	37,369,405.93
4. Books and Supplies	4000-4999	7,471,790.00	-15.88%	6,285,001.00	17.37%	7,376,839.00
5. Services and Other Operating Expenditures	5000-5999	12,139,325.00	5.37%	12,791,404.20	2.44%	13,103,691.32
6. Capital Outlay	6000-6999	10,325.00	0.00%	10,325.00	0.00%	10,325.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,658,192.00	0.00%	2,658,192.00	0.00%	2,658,192.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,118,575.00)	-32.96%	(749,855.30)	0.06%	(750,303.81)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,500,000.00	-95.00%	175,000.00	0.00%	175,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**152,962,673.00**	**6.11%**	**162,308,108.74**	**3.43%**	**167,878,985.44**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**553,367.00**	**- - -**	**2,198,648.10**	**- - -**	**10,312,067.38**

Roseville Joint Union High
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Multiyear Projection
26-27 Adopted Budget
Unrestricted

Fund 01
Projection# 31277

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	20,737,821.00	2.67%	21,291,188.00	10.33%	23,489,836.10
2. Ending Fund Balance		21,291,188.00	- - -	23,489,836.10	- - -	33,801,903.48
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
site base carryover		0.00	- - -	0.00	- - -	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,994,724.00	-3.86%	12,492,680.00	2.81%	12,843,368.00
2. Unassigned/Unappropriated	9790	8,286,464.00	32.59%	10,987,156.10	90.66%	20,948,535.48
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	12,994,724.00	- - -	12,492,680.00	- - -	12,843,368.00
c. Unassigned/Unappropriated	9790	8,286,464.00	- - -	10,987,156.10	- - -	20,948,535.48
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
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		21,281,188.00	- - -	23,479,836.10	- - -	33,791,903.48

Roseville Joint Union High
31-66928-0000000

Multiyear Projection
26-27 Adopted Budget
Restricted

Fund 01
Projection# 31277

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,443,988.00	0.00%	3,443,988.00	0.00%	3,443,988.00
2. Federal Revenues	8100-8299	4,004,455.00	-22.79%	3,091,920.00	0.00%	3,091,920.00
3. Other State Revenues	8300-8599	23,585,788.00	-42.72%	13,509,978.00	0.23%	13,540,728.00
4. Other Local Revenues	8600-8799	14,795,748.00	-15.09%	12,563,074.00	0.00%	12,563,074.00
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	13,060,594.00	5.48%	13,775,669.91	3.04%	14,194,503.93
6.Total(Sum lines A1 thru A5)		**58,890,573.00**	**-21.24%**	**46,384,629.91**	**0.97%**	**46,834,213.93**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		21,972,117.00	- - -	21,972,117.00	- - -	11,829,208.00
b. Step & Column Adjustment		- - -	- - -	0.00	- - -	0.00
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	(10,142,909.00)	- - -	139,701.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,972,117.00	-46.16%	11,829,208.00	1.18%	11,968,909.00
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		8,661,967.00	- - -	8,661,967.00	- - -	8,645,644.23
b. Step & Column Adjustment		- - -	- - -	0.00	- - -	0.00
c. Cost-of-Living Adjustment		- - -	- - -	0.00	- - -	0.00
d. Other Adjustment		- - -	- - -	(16,322.77)	- - -	124,231.61
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	8,661,967.00	-0.19%	8,645,644.23	1.44%	8,769,875.84
3. Employee Benefits	3000-3999	16,889,242.00	-1.21%	16,685,701.90	0.01%	16,687,708.64
4. Books and Supplies	4000-4999	4,422,217.00	-21.70%	3,462,642.48	0.32%	3,473,691.89
5. Services and Other Operating Expenditures	5000-5999	10,799,127.00	-55.68%	4,786,333.91	-0.07%	4,782,840.19
6. Capital Outlay	6000-6999	79,875.00	0.00%	79,875.00	0.00%	79,875.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,000.00	-21.95%	32,000.00	0.00%	32,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	630,528.00	-58.48%	261,808.30	0.17%	262,256.81
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
11. Total (Sum lines B1-B10)		**63,616,073.00**	**-27.84%**	**45,903,213.82**	**0.60%**	**46,177,157.37**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(4,725,500.00)**	**- - -**	**481,416.09**	**- - -**	**657,056.56**

Roseville Joint Union High
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Multiyear Projection
26-27 Adopted Budget
Restricted

Fund 01
Projection# 31277

Description	Object Codes	2026-27 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	6,031,990.00	-78.34%	1,306,490.00	36.85%	1,787,906.09
2. Ending Fund Balance		1,306,490.00	- - -	1,787,906.09	- - -	2,444,962.65
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	1,306,490.00	36.85%	1,787,906.09	36.75%	2,444,962.65
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
E. AVAILABLE RESERVES						
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

Multiyear Projection
26-27 Adopted Budget
Assumptions

Fund 01
Projection# 31277

Description	2026-27 Base Year	2027-28 Year 2	2028-29 Year 3
State Rates			
State Categorical COLA	0.0000%	0.0000%	0.0000%
California CPI	2.7000%	2.7600%	2.9000%
California Lottery - Base	$190.00	$190.00	$190.00
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	4.4100%	4.3000%	4.3000%
Applied Change Rate		-2.4943%	0.0000%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	26.4000%	26.9000%	26.1000%
Applied Change Rate		1.8939%	-2.9740%
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	2026-27 Base Year	2027-28 Year 2	2028-29 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	$61,944,223.00	$68,683,348.00	$74,336,204.00
LCFF Sources - Education Protection Account, Current Year	$10,084,760.00	$16,705,892.00	$24,540,095.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%
LCFF Sources - Charter In-Lieu of Property Tax Transfer	$(14,311,350.00)	$(14,151,916.00)	$(13,666,785.00)
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%

Description	2026-27 Base Year	2027-28 Year 2	2028-29 Year 3
Local Rates			
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%

Description	2026-27 Base Year	2027-28 Year 2	2028-29 Year 3
User-defined Rates and Values			
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%

Description	2026-27 Base Year	2027-28 Year 2	2028-29 Year 3
Other Adjustments			
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	26,769,811	25,848,429	8,751,052	(4,005,839)	(9,831,740)	(20,802,066)	34,144,334	11,961,542	4,192,718	(3,260,778)	36,288,177	26,738,364		
8010-8019	State Aid	8,979,545	3,218,148	8,429,419	5,792,666	5,792,666	8,429,419	5,792,666	5,792,666	8,429,419	5,792,666	5,792,666	8,429,419	(5,761,397)	74,909,971
8020-8079	Property Tax	-	-	-	-	-	49,003,929	-	-	-	49,003,929	-	-	-	98,007,858
8080-8099	Other	(1,018,859)	(1,018,859)	(881,100)	(881,100)	(881,100)	(881,100)	(881,100)	(881,100)	(881,100)	(881,100)	(881,100)	(2,589,375)	-	(12,556,990)
8100-8299	Federal	-	-	49,630	47,867	-	59,188	183,630	48,421	156,419	1,032,516	1,443,283	1,133,500	-	4,154,455
8300-8599	Other State	45,651	45,651	82,171	7,207,171	1,111,976	2,375,070	1,323,041	2,457,171	1,290,990	250,000	-	11,945,227	-	28,134,118
8600-8799	Local	739,929	774,740	1,269,908	1,619,925	1,491,438	2,105,540	1,215,210	1,313,611	1,295,386	1,442,053	1,442,053	5,047,406	-	19,757,201
8910-8979	Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	**8,746,266**	**3,019,680**	**8,950,029**	**13,786,530**	**7,514,981**	**61,092,047**	**7,633,449**	**8,730,770**	**10,291,114**	**56,640,065**	**7,796,903**	**23,966,177**	**(5,761,397)**	**212,406,613**
1xxx	Certificated	4,259,158	8,826,845	8,158,537	8,231,661	8,249,875	430,920	16,146,191	8,135,585	8,238,516	8,273,102	8,327,174	5,002,926.20	288,576	92,569,067
2xxx	Classified	1,046,081	2,409,273	2,479,004	2,952,140	3,381,963	2,517,524	2,697,432	2,462,499	2,959,138	2,558,951	2,556,616	2,524,955.79	550,844	31,096,422
3xxx	Benefits	1,990,678	4,437,175	4,348,492	3,975,239	4,494,920	1,432,476	7,394,210	4,345,804	4,406,897	4,411,318	4,385,343	6,403,552.07	133,349	52,159,453
4xxx	Books & Supplies	88,813	1,042,716	1,373,703	2,196,449	900,697	555,361	821,016	375,084	547,647	504,319	586,491	2,901,712	-	11,894,007
5xxx	Services	1,373,572	3,397,580	1,715,649	2,255,432	1,451,826	1,205,461	2,734,121	1,177,592	1,586,993	1,341,987	1,484,172	3,214,065	-	22,938,452
6xxx	Capital Outlay	1,190	2,301	10,368	342	4,859	2,739	22,104	1,863	4,253	266	5,752	34,162	-	90,200
7000-7499	Other Outgo/Financing	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	2,198,312	-	2,211,145
7600-7699	Interfund Transfers Out	-	-	3,620,000	-	-	-	-	-	-	-	-	-	-	3,620,000
	Total	**8,760,658**	**20,117,057**	**21,706,920**	**19,612,431**	**18,485,307**	**6,145,647**	**29,816,240**	**16,499,594**	**17,744,610**	**17,091,110**	**17,346,716**	**22,279,685**	**972,770**	**216,578,746**
9xxx	Accounts Recievable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9xxx	Accounts Payable	(906,989)	-	-	-	-	-	-	-	-	-	-	-	-	(906,989)
	Total	**(906,989)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(906,989)**
	Net Increase / Decrease	(921,382)	(17,097,377)	(12,756,891)	(5,825,901)	(10,970,326)	54,946,400	(22,182,792)	(7,768,824)	(7,453,496)	39,548,956	(9,549,813)	1,686,492	(6,734,167)	(5,079,122)
	Monthly Ending	25,848,429	8,751,052	(4,005,839)	(9,831,740)	(20,802,066)	34,144,334	11,961,542	4,192,718	(3,260,778)	36,288,177	26,738,364	28,424,856	(6,734,167)	
	Other														
	Final Cash	**25,848,429**	**8,751,052**	**(4,005,839)**	**(9,831,740)**	**(20,802,066)**	**34,144,334**	**11,961,542**	**4,192,718**	**(3,260,778)**	**36,288,177**	**26,738,364**	**28,424,856**	**(6,734,167)**	
	Other Funds Ending Cash:														
	FD 11	516,540	469,582	422,624	375,665	328,707	281,749	234,791	187,833	140,875	93,916	46,958	0		
	FD 13	9,772,600	9,754,506	9,736,412	9,718,317	9,700,223	9,682,129	9,664,035	9,645,941	9,627,847	9,609,752	9,591,658	9,573,564		
	FD 14	1,396,497	1,389,497	3,082,497	3,075,497	3,068,497	3,061,497	3,054,497	3,047,497	3,040,497	3,033,497	3,026,497	3,019,497		
	FD 15	155,025	135,660	616,295	596,930	577,565	558,200	538,835	519,470	500,105	480,740	461,375	442,010		
	FD 17	7,038,181	7,038,181	10,038,181	10,038,181	10,038,181	10,038,181	10,038,181	10,038,181	10,038,181	10,038,181	10,038,181	11,038,181		
	FD 25	2,029,347	1,866,879	1,824,410	1,661,941	1,499,473	1,337,004	1,174,535	1,012,067	849,598	687,129	524,661	384,880		
	FD 40	4,764,758	4,773,508	4,782,258	4,791,008	4,799,758	4,808,508	4,817,258	4,826,008	4,834,758	4,843,508	4,852,258	4,861,008		
	FD 41	371,263	368,097	364,930	361,763	358,597	355,430	352,263	349,097	345,930	342,763	339,597	336,430		
	FD 73	537,488	535,697	533,905	532,113	530,322	528,530	526,738	524,947	523,155	521,363	519,572	518,380		
	Total Other Funds	26,581,700	26,331,605	31,401,511	31,151,417	30,901,322	30,651,228	30,401,134	30,151,039	29,900,945	29,650,851	29,400,756	30,173,950		
	District-wide Final Cash	**52,430,129**	**35,082,657**	**27,395,672**	**21,319,677**	**10,099,256**	**64,795,562**	**42,362,676**	**34,343,757**	**26,640,167**	**65,939,028**	**56,139,120**	**58,598,806**		

EXHIBIT A (Page 38 of 44)

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

Adopted Budget
2026-27 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

Form	Fund	2026-27 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	$21,281,188.00	Form 01
	Total Assigned and Unassigned Ending Fund Balances	$21,281,188.00	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	$6,497,362.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$14,783,826.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2026-27 Budget	Description of Need
01	General Fund/County School Service Fund	$6,497,362.00	Board 3% uncertainty reserve
01	General Fund/County School Service Fund	$8,286,464.00	State budget fluctuations, multi-year expenses, rising expenditures, external imposed regulations
	Total of Substantiated Needs	$14,783,826.00	

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, 2027

Revenues	Fund 11 Adult Ed	Fund 13 Cafeteria	Fund 14 Deferred Maint	Fund 15 Pupil Trans	Fund 17 Spec Reserve	Fund 40 Spec Reserve	Fund 41 Spec Reserve	Fund 73 Scholarship
Revenue Transferred from the General Fund	8,275		1,700,000					
Federal Revenues	378,803	3,300,000						
State Revenues	4,412,174	7,200,000						
Other Local Income	168,220	41,450			1,000,000			201,350
Interest	13,000	360,000	16,000	4,000		195,000	12,000	18,000
Other Local Revenue								
Total Revenues	4,980,472	10,901,450	1,716,000	4,000	1,000,000	195,000	12,000	219,350
Expenditures								
Salaries, Benefits	2,164,655	5,694,659						
Books & Supplies, Non-Capitalized Equip	83,082	4,513,500					50,000	
Other Services & Expenditures	623,375	366,137	100,000	68,114		90,000		20,500
Scholarship Awards	0	0						219,750
Site & Building Improvements	14,000	0						
Furniture and Equipment	0	100,000						
Other Outgo	2,555,095	384,284		168,266				
Support Costs	103,763	60,000						
Total Expenditures	5,543,970	11,118,580	100,000	236,380	0	90,000	50,000	240,250
Other Sources/Uses								
Transfers In, Lease Purchase Revenue				500,000	3,000,000			
Transfers Out, Other Uses								
Increase(Decrease) in Fund Balance	(563,498)	(217,130)	1,616,000	267,620	4,000,000	105,000	(38,000)	(20,900)
Beginning Fund Balance at July 1	563,498	9,790,694	1,403,497	174,390	7,038,181	4,756,008	374,430	539,280
Ending Fund Balance at June 30	**0**	**9,573,564**	**3,019,497**	**442,010**	**11,038,181**	**4,861,008**	**336,430**	**518,380**

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT
SUMMARY OF FUNDS 21, 25, 35
ADOPTED BUDGET
ESTIMATED REVENUE AND EXPENSES PROJECTED THROUGH JUNE 30, 2027

Revenues	Fund 21 G.O. Bond/Bldg	Fund 25/8800 Dev Fees	Fund 35 State Prop 51	Total
Developer Fees		11,000,000		11,000,000
Interest	1,200,000	350,000		1,550,000
FMV of Investments				0
Other Misc Revenue				0
State Apportionment			3,124,732	3,124,732
Total Revenues	1,200,000	11,350,000	3,124,732	15,674,732
Expenditures				
Salaries & Benefits		489,938		489,938
Supplies		494,000		494,000
Outside Services (Legal, Tech.,etc.)		215,686		215,686
Site Purchase & Development		0		0
Architect & State Fees	23,000,000	2,000,000		25,000,000
Reconstruction		0		0
New Construction & Leases		10,100,000		10,100,000
Testing and Inspections		0		0
Capital Outlay		0		0
Other Outgo		3,102,044	3,124,732	6,226,776
Total Expenditures	23,000,000	16,401,668	3,124,732	42,526,400
Other Sources/Uses				
Transfers In, Lease Purchase Revenue Proceeds from C.O.P./Bonds		3,244,732		3,244,732
Increase(Decrease) in Fund Balance	(21,800,000)	(1,806,936)	0	(23,606,936)
Beginning Fund Balance at July 1	48,506,992	2,191,816	0	50,698,808
Ending Fund Balance at June 30	**26,706,992**	**384,880**	**0**	**27,091,872**

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

MAJOR FACILITY PROJECTS FY 2026-27

The projects listed below are larger projects that are expected to incur costs in the 2026-27 fiscal year:

1. Granite Bay HS – Special Education bathroom facility
2. Oakmont HS – Classroom building and pool, site modernizations
3. Roseville HS – Classroom building
4. West Park HS – Classroom building and Performing Arts theater

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

HIGHLIGHTS OF GOVERNOR'S STATE BUDGET MAY REVISE

Funding Category	January Projection	May Revise Update	Impact
LCFF COLA	2.41%	**4.31%**	"Super COLA" increase of nearly 2%. Increased funding ~$2.2 Million
Discretionary Block Grant	$4,000,000	**$9,500,000**	$5.5 Million in additional One-time funding
Special Ed Revenue	+$500,000	**+$4,000,000**	$3.5 Million in Ongoing revenue; lowers GF Contribution

Budgetary Uncertainties

- **Paid Pregnancy Disability Leave:** The Governor has proposed that all districts provide 14 weeks of paid leave for school employees. While details are still emerging, this mandate could lead to a significant increase in substitute costs and long-term personnel liabilities. A conservative and preliminary estimate is this could increase costs by $500,000 annually.
- **Reserve Cap 10%:** The Reserve Cap of 10% will be in effect.

ROSEVILLE JOINT UNION HIGH SCHOOL DISTRICT

PLANNED NEXT STEPS AT 6-9-26

State Budget Adoption Impacts

- Analyze Governor's 2026-27 Enacted Budget for any necessary changes to District's adopted budget and MYP.

Post Budget Adoption

- Prepare the District's 2025-26 Unaudited Actuals for the Board in September.
- Prepare the District's 1st Interim Report in December.