

2023-24 BUDGET



Governing Board



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Our Mission

The mission of Rocklin Unified School District, the cornerstone and leader of educational excellence, is to ensure each student becomes a well-rounded individual who thrives intellectually and develops unique strengths to pursue and achieve personal ambitions while contributing to a dynamic world through a school system distinguished by:

- A culture of innovation, collaboration and high expectations
- Inspired personal learning and growth
- Respect and support for all those who serve our students
- Vital partnerships throughout our community

Objectives

- Each student will engage in authentic learning experiences.
- Each student will demonstrate continuous progress toward increasingly challenging academic goals.
- Each student will find his or her passion as a learner.
- Each student will acquire skills to conquer challenges and build healthy relationships.
- Each student will learn the value of contributing to community through active participation.



Strategies

Strategy #1: We will facilitate learning experiences that ignite passion, develop enduring skills, and feature relevance, choice and purpose for each student.

Strategy #2: We will provide a system of academic and social-emotional supports in a culture of acceptance for all students to be respectful, self-aware, resilient, and high functioning individuals.

Strategy #3: We will focus as well as amplify individual and system capacity to promote organizational transformation.

Strategy #4: We will ensure vital engagement between schools and their stakeholders, including families, community, higher education, and media to support student success.

LCAP Goals

Goal #1: Rocklin Unified School District (RUSD) will promote the mathematics achievement of all students, with a particular focus on socio-economically disadvantaged students, students with disabilities, English learner students, foster youth and students experiencing homelessness, by engaging in continuous improvement to identify high-leverage practices that improve student outcomes.

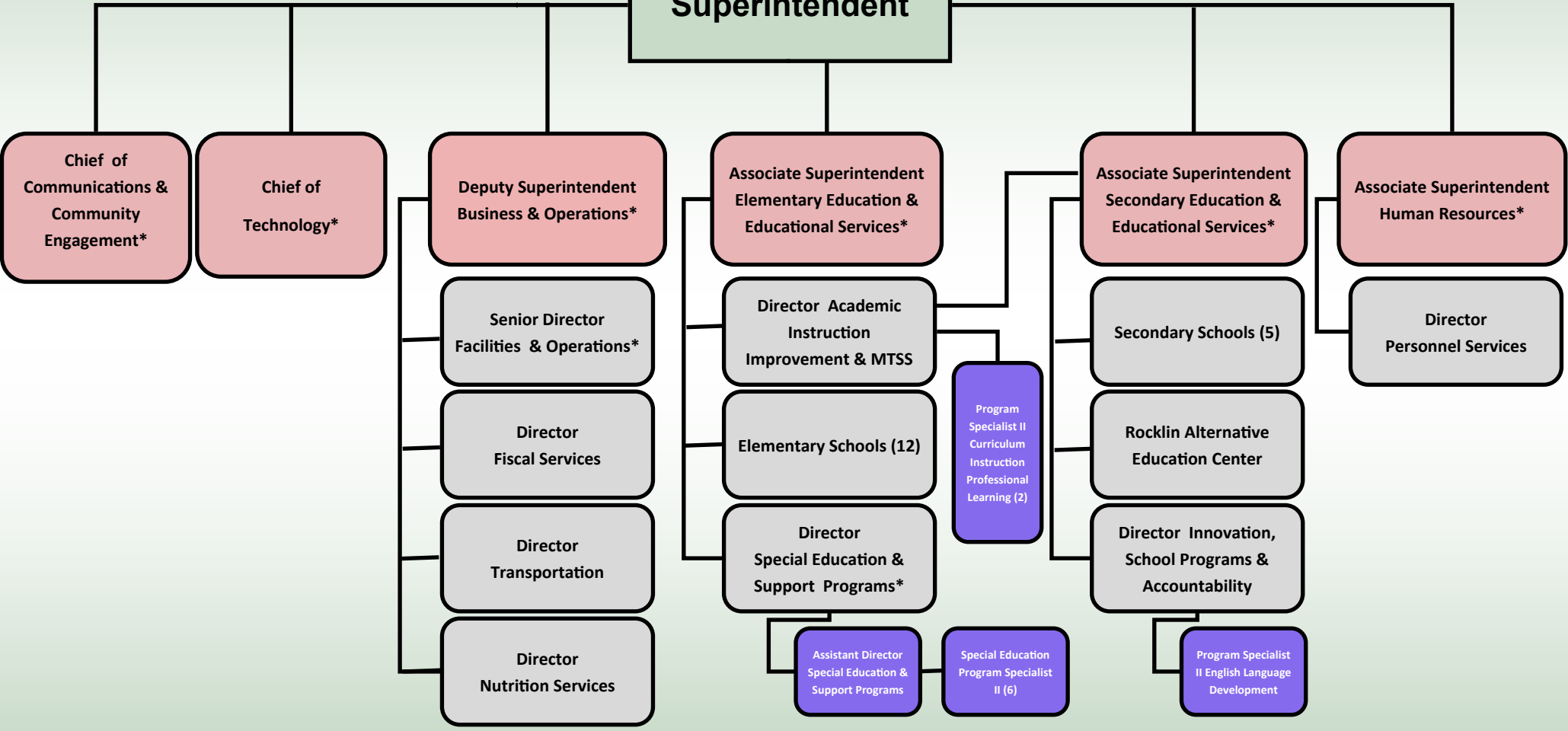
Goal #2: RUSD will provide a system of social-emotional and behavioral supports within a culture of acceptance for all students, in order to develop healthy, respectful, self-aware, resilient, and high functioning individuals.

Goal #3: RUSD will maintain, monitor and enhance existing programs that support district and state priorities.

Rocklin Unified School District Organizational Chart 2023-24

Board of Trustees

Superintendent



*Superintendent's Cabinet



Message from the Board of Trustees

On behalf of the Rocklin Unified School District's Governing Board, the following is the District's budget for the 2023-24 school year. Without financial security and planning, even the best educational intentions cannot be realized. Being able to address unexpected events is critical in ensuring RUSD can meet its obligations to educate the youth of Rocklin.

This budget implements the District's adopted Strategic Plan and our Local Control and Accountability Plan. The District's Strategic Plan identifies four key strategies:

1. We will facilitate learning experiences that ignite passion, develop enduring skills, and feature relevance, choice and purpose for each student.
2. We will provide a system of academic and social-emotional supports in a culture of acceptance for all students to be respectful, self-aware, resilient and high-functioning individuals.
3. We will focus as we amplify individual and system capacity to promote organizational transformation.
4. We will ensure vital engagement between schools and their stakeholders, including families, community, higher education, and media to support student services.

The Board and District staff remain diligent in safeguarding your tax dollars and putting them to the best possible use in educating and preparing Rocklin's youth for future success.

Julie Hupp
Board President

Message from the Superintendent

The 2023-24 budget document represents the financial blueprint of the educational goals set forth by the Rocklin Unified School District Board of Trustees. The allocation of funds to the various education programs, in alignment with the District's Strategic Plan and Local Control Accountability Plan, provides administration and staff direction for carrying out the District's priorities.

The budget is an annual financial plan that serves as a communicative and accountability vehicle. It is not a one-shot process that comes to a sudden stop in June when the budget is formally adopted. It is a dynamic plan; particularly since key decisions and allocations by the state legislature are normally determined after the local budget is adopted. As the variables and budget assumptions are modified or revised, these changes will be presented to the Governing Board for their review and approval.

Open communication transparency, and accountability are absolutely critical in building trust and understanding with students, parents, staff, and our community. To this end, the following steps were taken to involve all parties in the budget development process.

- A series of Board presentations were made over several months to identify budget priorities, key variables of California public school finance, district fiscal operations, and review of the Governor's proposed budget.
- A comprehensive budget calendar delineating key steps, action dates, and a staff responsibility matrix was created.
- Budget guidelines and assumptions were updated.
- Student demographics and enrollment projections were delineated, discussed, and adopted.
- District staffing ratios and formulas were reviewed and updated.
- Multi-year budget projection models were presented.
- Input was sought from our RUSD employees, labor partners, families and students through the Local Control and Accountability Plan development process and other means.

One of the major goals and responsibilities we have to our community is to maintain fiscal stability and ensure the financial integrity of the District. I am confident that under the leadership of our Deputy Superintendent of Business & Operations and her competent staff that they will continue to provide clear and concise fiscal data, including cost benefit analysis, in order for the Governing Board to make sound financial decisions. This will ensure that we maximize every dollar to support the continued improvement of student achievement.

**Roger Stock,
Superintendent**

THE DISTRICT: ITS STUDENTS AND ITS STAFF



The District

The Rocklin Unified School District is located in historic Placer County where the community is family oriented and semi-rural. Rocklin grew as a town because of an extensive granite quarrying industry and was a division point on the Southern Pacific Railroad. Situated in a region of gently rolling low ridges and oak dotted valleys, it was a winter setting for Indian camps as well as the permanent Chinese colony plus the Finnish, Spanish, and English settlers. In the days between 1864 and 1908, approximately 50% of the population was of Finnish origin.

Early newspaper accounts pinpoint the Rocklin School District being formed in August 1866. The first school was located on the Ray Johnson Ranch in the area of Fourth Street near what is now the ballpark. By 1881, there were 132 pupils enrolled with a staff of two teachers. In April 1885, a new school was built when the old school burned. The new school had four rooms, three teachers, and 180 students. By 1899, the teaching staff had grown to four. Just fifty some years later, in 1952, there were 2,000 residents in the community with a school enrollment of 370 students, nine teachers and one principal/teacher. The District was 11.5 square miles. Thirty-four years later, in 1986, there were three schools in the elementary district. High school students attended Del Oro High School in Placer Union High School District and Roseville High School in the Roseville Joint Union High School District. On April 8, 1986, a unification election was held in the community. This election was successful, and on July 1, 1987, the unification was effective. Since that time, there has been rapid change and growth in the community and in the District. The District is now approximately 19 square miles.

In 1991, Cobblestone Elementary School was opened. One year later, Antelope Creek Elementary School began operations and Breen Elementary School commenced mid-year in March 1995. School year 1993-94 was a special year for the Rocklin Unified School District as Rocklin High School opened its doors to a freshman class, the future class of 1997. Each year thereafter, one grade level was added. In spring 1997, Rocklin Unified School District graduated the first Senior Class of Rocklin High School. In 1996-97, the District opened a Continuation High School. In 1999, Twin Oaks Elementary School opened its doors to 500 students and Granite Oaks Middle School opened. The winter of 2000 brought a new campus and home for the Rocklin Alternative Education Center. In the fall of 2000, Spring View Middle School opened after extensive modernization and build-out. In the fall of 2001, Valley View Elementary and Sierra Elementary schools opened and in the fall of 2002, Rock Creek Elementary School opened. The District's second high school, Whitney High, and the District's tenth elementary school, Ruhkala Elementary School opened in the fall of 2005. The District's eleventh elementary school, Sunset Ranch, opened in the fall of 2010 and the twelfth elementary school, Quarry Trail, opened in the fall of 2022.



Our Staff

The Rocklin Unified School District is served by a five-member Board of Trustees and led by a Superintendent and a cabinet consisting of a Deputy Superintendent of Business and Operations, an Associate Superintendent of Human Resources, an Associate Superintendent of Secondary, an Associate Superintendent of Elementary, a Senior Director of Facilities & Maintenance and Operations, a Chief Technology Officer, a Director of Special Education and Support Programs and a Chief of Communications and Community Engagement. Each elementary school has a principal. Both middle schools have a principal and one assistant principal. Both high schools have a principal and three assistant principals. Victory High School has a principal who also serves as administrator to the Rocklin Alternative Education Center.

The teaching staff in Rocklin Unified is one of the finest in the state. In addition to the classroom instructor, there is a complement of support staff that includes counselors, psychologists, physical therapists, occupational therapists, speech pathologists, behavior specialists, inclusion specialist, a mental health specialist, secretaries and clerks, librarian and library aides, nutrition services personnel, bus drivers, maintenance staff, custodians, LVNs, health aides, interpreters, instructional assistants, behavior aides, noon duty/crossing guards, computer technicians, instructional coaches, and groundkeepers.

The instructional staff has developed a challenging, innovative, and integrated curriculum which reflects the most advanced educational ideas. It is dedicated to addressing the unique needs of the District's students in order to prepare them for the twenty-first century. The Rocklin Unified School District takes pride in its students, its staff and the community.



Budget Overview

Purpose of the Budget

A budget is never just a series of numbers...

It is a policy statement - reflecting the philosophy of the Board, the Administration, the education community;

...a financial and program statement of where the District has been and where it is going;

...an operations guide for administrative decisions and actions throughout the year;

...a communications device to share with the community the strengths and challenges of the instructional program;

...a dynamic and effective management tool for fiscal, program, and personnel accountabilities.

A Budget is a plan of financial operations consisting of estimates of proposed revenues and expenditures based upon the most reasonable assumptions and recent information available at the time of preparation.

A budget is a statement of educational philosophy or district policy expressed in dollars.



Legal Requirements

California law requires that school districts prepare annual operating budgets for the review and adoption of the governing school boards on or before July 1 of each year.

Since 1992, AB 1200 requires that school districts prepare three-year budget projections. For the budget to be approved, the district must meet financial obligations both in the current fiscal year and two subsequent fiscal years.

For the 2014-15 fiscal year and each fiscal year thereafter, the governing board of the school district shall not adopt a budget before the governing board of the school district adopts a Local Control and Accountability Plan (LCAP).



Education Code Section 42127 states the procedures for the formulation, adoption, approval and revision of the budget

Budget Process

The Rocklin Unified School District budget is a document which translates educational policy into sound instructional programs and delivery systems through the prudent allocation of financial resources. This budget document reflects all expected revenues and planned expenditures for the fiscal year beginning July 1, 2023 and ending June 30, 2024. Since budgets are rarely simple or self-explanatory, this document is designed to present a combination of revenue figures and anticipated expenditures, along with narratives which will explain the content and the means by which our educational goals will be met.

Budgeting is a dynamic process - one which evolves daily. There are many variables which impact the Rocklin Unified School District's budget. The main variables are: student population (enrollment), student attendance, school facilities, educational funding mechanisms, which commonly are called "revenues," and program expenditures. Equally important are fund balances and fund reserves which provide resources to protect against unforeseen funding changes. Within each major category there are a number of important components. For instance, in the program expenditure section we find cost estimates for salaries, employee benefits, supplies, operating expenses, transfers, and debt service.

On a regular basis, all budgetary accounts must be reviewed and modified as changes or updates occur. In California, all public schools are required to adhere to standard accounting practices and there are several legal calendar reporting dates that must also be adhered

to by the governing board. On a quarterly basis, the staff must present financial and budgetary updates to the Board of Trustees for review and approval. The State has adopted minimum guidelines of reserve levels (for Rocklin Unified School District, this minimum level is 3% based upon its size). However, for financial stability a larger reserve is necessary.

The State of California is the provider of approximately 89% of our funding. The adopted budget for Rocklin Unified School District is based upon the funding parameters set forth by the Governor's "May Revise."

General Fund

Budget Guidelines & Assumptions

Budget Guidelines

1. The budget shall support the Strategic Educational Plan of the District.
2. This year, 1.67 full time equivalents (FTE) have been included for the superintendent's administrative discretion for balancing class sizes and in meeting other instructional needs.
3. A General Fund Reserve for Economic Uncertainty of at least 3% shall be maintained. Unless required by legislative action, the Reserve for Economic Uncertainty shall not fall below the state guideline of 3%.
4. Budget assumptions shall be developed, reviewed and updated on a regular basis.
5. Separate budget assumptions shall be delineated for each key budget variable:
 - Beginning Balance
 - Revenue
 - Expenditures
 - Transfers
 - Ending Balance
 - Reserve(s)
 - Enrollment
 - Debt
6. Budget responsibility schedule shall be utilized to identify key roles in budget development and management.
7. A budget calendar shall be developed and used as a planning guide.
8. General fund categorical and grant programs, with the exception of Special Education, Routine Restricted Maintenance, Sierra College Dual Enrollment, and Air Force ROTC shall be self-supporting.
9. State allowed direct support and indirect support charges shall be consistently applied to all funds and programs.
10. A separate accounting shall be maintained for lottery program expenditures.
11. 100% of unrestricted general fund site discretionary balances at June 30, 2023 will be carried forward. Deficits which occur shall be brought forward.
12. In the adopted budget, restricted fund and program year-end balances shall be carried forward in accordance with terms and conditions of the grantor, once prior year books are closed. However, if final state budget allows transfers to unrestricted fund balance, such transfers may occur.
13. Categorical and grant programs shall not be forward funded by the district without specific Board of Trustees authorization.
14. Provisions shall be made for an orderly program to preserve the use and value of existing facilities and equipment through capital improvements and preventative maintenance.
15. Deferred maintenance shall be budgeted to maintain current condition of facilities as budget allows.

Budget Guidelines continued

16. When a new goal, project, or program is recommended for authorization, the major competing demands for funding and the specific funding source, and/or allocation or reallocation of resources required shall be identified.
17. One-time funding allocations or resources shall not be used for on-going expenditures. This is a “best practice.”
18. The budget documents shall be summarized by site, type of expenditure and/or program area to allow for ready comparison among these areas and with previous year. Detailed budget information shall be available so that the Board and the public can examine the components of a specific program.
19. The budget document shall include the full-time equivalent (FTE) position allocations for the district as a whole.
20. The budget document shall include financial data from one previous year as well as projected current budget data.
21. The budget presentation shall include a minimum two-year budget projection beyond the current year for the general fund.
22. All funds of the district, such as cafeteria, building and facility funds shall be included in the budget document, except the bond, interest and redemption fund and the agency fund.
23. The following budgets shall be presented to the Board of Trustees for approval:
 - *Final Budget (before July 1)*
 - *Final Budget Update (within 45 days of the state budget adoption if material)*
 - *First Interim Report (within 45 days of October 31)*
 - *Second Interim Report (within 45 days of January 31)*
24. Budget revisions and transfers shall be presented to the Board of Trustees at least quarterly.
25. Post-retirement employee benefit obligations shall be funded based upon the plan determined by an actuarial study.

Budget Assumptions

Budget Assumptions are a very critical component of comprehensive budget development and budget management. All budget assumptions need to be updated on a defined basis. This set of budget assumptions is based on updates and review of each component as follows:

- January (Governor's first budget projection)
- May (Governor's May Revise)
- August (within 45 days of chaptering of State budget if material)
- Interim Reporting Periods (within 45 days of Oct. 31 and Jan. 31)
- Attendance Apportionment Periods (after first and second apportionment reports are complete)

Budget assumption updates and revisions shall be presented to the Governing Board in writing each time they are updated.

The Budget Guidelines state that separate budget assumptions shall be delineated for each of the following key variables:

- Beginning Balance
- Revenue
- Expenditures
- Transfers
- Ending Balance
- Reserve(s)
- Enrollment
- Average Daily Attendance
- Debt

Enrollment and Critical Student Demographic Data: based upon District projections, enrollment is projected to increase by 104 students to 11,511 (excludes PCOE).

Average Daily Attendance (ADA): Normally ADA is based upon enrollment projections established in January 2023, and updated after school begins at P-1 and P-2 when revised enrollment projections are reviewed. Statewide school districts experienced a significant loss of student enrollment in 2020-21 due to the COVID-19 pandemic, therefore a "hold harmless" was allowed, funding school districts on 2019-20 ADA. In 2021-22, while District enrollment did increase from the prior year, it was still a loss compared to the 2019-20 "hold harmless year", enabling the District to be funded on the 2020-21 year ADA (which was based on pre-COVID enrollment levels of 2019-20). In addition, the District also saw a lower than normal attendance rate due to COVID in 2021-22. Under prior law, the District would have recognized a large decrease in funded ADA for 2022-23. However, to mitigate the effects of such an ADA cliff, districts are allowed to use the greater of current year, prior year, or prior three-year average ADA for LCFF funding purposes. The Governor also added a provision to allow districts to determine 2021-22 ADA by applying the 2019-20 attendance rates for 2021-22 enrollment. This adjusted ADA can then be used as part of a prior three-year average ADA. Therefore the District is applying both of these adjustments to calculate LCFF funded ADA for 2023-24.

Beginning Balance: Based upon the most current budget and financial reports, including interim report(s); audit adjustment (if any) to be included as soon as known.

Federal Revenues

ESSA Title I Part A Basic Grants Low Income and Neglected: Actual funding is based on 2021 Census & poverty estimates. Budget is based on 2023 data and adjusted for preliminary funding information from CDE. Funds are used to support effective, research-based educational strategies that close the achievement gap and enable the students to meet the State's challenging academic standards.

ESSA Title II Part A Improving Teacher and Principal Quality: Actual funding is based on 2021 Census & poverty estimates. Budget is based on 2023 data and adjusted for preliminary funding information from the CDE. The purpose of Title II is to increase the academic achievement of all students by helping schools and district (1) improve teacher and principal quality through professional development and other activities and (2) ensure all teachers are highly qualified.

ESSA Title III English Learner (EL) Student Program: Based upon 2023 California Longitudinal Pupil Achievement Data System (CALPADS) EL Enrollment. Federal funding is provided to ensure that all limited-English proficient (LEP students, referred to as English learners) attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state academic standards as all other students. Budget is based on 2023 funding.

ESSA Title III – Part A, Immigrant Student Program: Based on immigrant student enrollment for 2023 from fall 2022 CALPADS. To be eligible must experience 2% or greater growth in enrollment over average of two prior years. Budget is based on 2023 funding. Federal funding is to assist immigrant students to acquire English and achieve grade-level and graduation standards.

ESSA Title IV – Student Support and Academic Enrichment Program: Same proportion as the LEA's prior year Title I, Part A allocation.

American Rescue Plan Act of 2021 — Elementary & Secondary School Emergency Relief Fund (ESSER III): One-time federal funding to address the ongoing needs of the Coronavirus pandemic including learning loss. These funds can be spent from March 16, 2022 to September 30, 2024.

State Revenues

Local Control Funding Formula (LCFF): For school districts and charter schools, the LCFF establishes base, supplemental and concentration grants. The supplemental grant is equal to 20 percent of the adjusted base grant multiplied by ADA and the three year average of the Unduplicated Pupil Percentage (UPP) of targeted disadvantaged pupils. Targeted pupils are those classified as English learners (EL), meet income requirements to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated pupil count). For 2023-24, the estimated COLA is 8.22%.

Home-to-School Transportation will continue to be treated as an add-on to the LCFF. This amount was frozen for ten years, but starting in 2023-24, LCFF COLAs will start to be applied to this amount. There is also a new Home-to-School Transportation reimbursement based on 60% of the prior year eligible transportation expenditures (net of the LCFF add-on). The District is required to adopt a Transportation Services plan annually by April 1st describing the prioritization of low-income, homeless, and foster youth and students with disabilities.

TK ratio add-on of \$3,044 per TK ADA in 2023-24 to pay for lower class sizes in TK of 12:1. All sites are within 12:1 target

TK-3 Grade Span Adjustment (GSA): The TK-3 Class Size Reduction (CSR) program has been incorporated into the LCFF as a grade span adjustment. In order to receive the GSA funding districts must not exceed an average K-3 class size per school site of 24:1. All sites are within the 24:1 target in Grades K-3.

Although the State eliminated most categorical programs for the 2013-14 school year by adopting a new funding

model for K-12 education, the district will continue to operate most of these programs as they support the objectives of the strategic plan and goals of the local control accountability plan.

Other State Revenues: Grant and categorical revenues are to be updated when State entitlement notification is received.

Special Education: The May Revise proposes an 8.22% COLA which will be applied after the State Adopted Budget. However, the SELPA has revised the funding allocation. This new allocation will take full effect in 2024-25. For 2023-24, the District will be held harmless and will receive the same revenue as 2023-24.

Special Education Early Intervention Preschool Grant: Ongoing funding to provide services and supports in inclusive settings to improve school readiness and long-term outcomes for infants, toddlers, and preschool pupils from birth to five years of age. Funds are allocated on the basis of pupils in grade 1 with exceptional needs using Fall 1 Census Special Education data.

Mental Health: Prop 98 & IDEA: Funding will be allocated based on per ADA basis.

Lottery: Based upon estimate of \$237/ADA, of which \$67 is restricted by Proposition 20 for instructional materials.

Mandated Block Grant: The adopted budget provides for \$37.81 per K-8 student and \$72.84 per 9-12 student.

State Revenues continued

Expanded Learning Opportunities Program (ELOP)

Grant: Funding provided for afterschool and summer school enrichment programs. \$2,500 per TK-6 ADA multiplied by the District's unduplicated pupil percentage.

California Community Schools Partnership Program—

One-time state planning grant for LEAs to partner with community agencies and local government to align resources to improve student outcomes.

State Revenues continued

Local Revenue

Fees

- **Transportation** - based upon historical receipts.
- **Use of Facilities** - based upon historical data.

Contributions

Athletic - based upon historical receipts and estimate of service for the high schools.

Rents and Leases – based upon historical data and current information available.

Interest on Funds on Deposit in County Treasury - based upon estimated cash flow and yield rate estimates provided by County Office.

Other Local Revenue - based upon historical data.

Expenditure Factors

Staffing

Student-teacher staffing ratios are as follows:

Transitional Kindergarten.....	24:1*
Kindergarten - 3.....	24:1
Grades 4 - 6.....	32:1
Grades 7-12	34:1

*Lower TK class ratios 12:1 with Instructional Aides (Universal Pre-K requirement).



Staffing Adjustments

Certificated Positions	1x Funded Positions	Staffing Adjustments	Net FTE
Counselor	2.00		2.00
Instructional Coach Psychologist	0.50		0.50
Inclusion Specialist	(0.17)		(0.17)
School Psychologist	(2.20)	2.00	(0.20)
Speech Pathologist		(0.40)	(0.40)
Teacher/Instructional Coach	0.50		0.50
Teacher Elementary ELD		0.40	(0.40)
Teacher Elementary Title 1	0.80		0.80
Teacher Elementary	(4.60)	8.17	3.57
Teacher High School	(1.00)	(7.17)	(8.17)
Teacher Middle School		(0.83)	(0.83)
Teacher VAPA		1.00	1.00
Teacher Elementary Music		4.00	4.00
Teacher Elementary RSP		1.00	1.00
Teacher Elementary SDC		1.00	1.00
Teacher High School RSP		(0.50)	(0.50)
Teacher High School SDC		2.00	2.00
Teacher Middle School RSP		1.00	1.00
Elementary Assistant Principal		0.50	0.50
Program Specialist II—Special Education		(1.00)	(1.00)
ELOP Coordinator		0.50	0.50
Total Certificated Changes	(4.17)	11.67	7.50

Staffing Adjustments

Classified Positions	1x Funded Positions	Staffing Adjustments	Net FTE
Health Services Supervisor		(1.00)	(1.00)
Library Aide		(0.19)	(0.19)
Health Aide		0.53	0.53
LVN/Instructional Aide	(0.75)		(0.75)
Mental Health Specialist		0.50	0.50
Occupational Therapist		0.40	0.40
Behavior Instructional Assistant		0.75	0.75
Instructional Aide K-6		(0.89)	(0.89)
Instructional Aide Short-term	3.75		3.75
Instructional Aide TK		1.50	1.50
Instructional Aide Secondary Short-term	0.75		0.75
Instructional Aide Secondary	(2.34)	0.72	(1.62)
Instructional Aide Special Education I		1.88	1.88
Instructional Aide Special Education II		2.70	2.70
Instructional Aide Special Education III		(0.68)	(0.68)
Secretary Middle School Assistant Principal		0.13	0.13
Counseling Secretary		0.28	0.28
Career Technician	(0.38)		(0.38)
Computer Support Technician K-8		(1.00)	(1.00)
Total Classified Changes	1.03	5.63	6.66
Total Changes	(3.14)	17.30	14.16

Staffing Adjustments

One-Time Funded FTE Decreases = (3.14)

Staffing Adjustment Increases = 17.30

Salary Factors - based upon positions authorized by the Governing Board, salary placement per contractual agreements for certificated and classified bargaining units. Confidential, supervisory and management personnel salaries based upon approved salary schedules and individual employment contract terms and conditions. Annual anniversary increments included for all staff who qualify. Vacant and growth positions estimated at average cost for new hire factor per applicable unit. 2023-24 settlements with bargaining units were not been reached in time to include in adopted budget expenditures.

Employee Benefits - Statutory Benefits determined by either state or federal mandate are based on current rate estimates. Statutory benefits are cost factors applied to the salary base. These benefits differ by employee type: certificated and classified. The projected cost factors for 2023-24 are:

<u>Employee Group</u>	<u>Benefit</u>	<u>Cost Factor</u>
Certificated	State Teachers' Retirement Systems (STRS)	19.10%
	Medicare	1.45%
	Unemployment Insurance	0.05%
	Workers' Compensation Insurance	1.28%
	Total	21.88%
Classified	Public Employees' Retirement System (PERS)– Employer	26.68%
	Social Security	6.20%
	Medicare	1.45%
	Unemployment	0.05%
	Workers' Compensation Insurance	1.28%
	Total	35.66%



Employee Benefits: Discretionary benefits based upon bargaining unit contract language. The cap for CSEA, confidential, and non-represented employees remains at \$672 per month, management employees at \$702 per month and RTPA members at \$900 per month in 2023-24.

Discretionary benefits to include medical, dental, vision and life insurance, for current employees, will be based upon 2023-24 plan selection for all employees; benefits for vacant and growth positions will be based upon the current cap rate.

Books and Supplies: School Site Supply Allocations for unrestricted General Fund will be based on the budget formula utilized in the 2022-23 year which was primarily based on enrollment.

Expenditure Parameters for Centralized Services: based upon the following assumptions:

- Property, Casualty, Liability Insurance increased by 15%. This is due to recent California wildfires and cyber crime. This is an estimate that will be adjusted to final rate once known.
- Utilities (electric, water, gas, garbage, sewer, phone, and internet) increased by 13.6%. This is due to estimated increases per various utility companies

Other Services and other operating expenditures:

- Includes items such as maintenance agreements, equipment leases, repairs, legal, travel, consultants, non-capitalized software purchases and non-public school tuition. These expenses represent approximately 4.9% of total expenditures.

Capital Outlay for Unrestricted General Fund purposes: based upon site and department budgeting priorities. \$524k has been budgeted for technology replacement and enhancement.

Facilities Costs: All lease payments for growth or expansion are to be included in the proper fund as approved by the Board. The back-up funding source for all payments, except the General Obligation Bonds is the General Fund.

Transfers: Based on the following parameters;

- **Direct and Indirect Support Cost Rate:** based upon current state approved maximum rate; to be applied to all funds and programs of the district.
- **General Fund Transfer to Deferred Maintenance:** State Deferred Maintenance Funding was eliminated as a result of the LCFF. The two Rocklin Academy Charter Schools will also contribute \$43k for deferred maintenance on the facilities on the sites they share. All planned deferred maintenance projects will be funded through the Routine Restricted Maintenance Account (RRMA).

- **General Fund Unrestricted Contribution to Restricted Programs:** based upon 2023-24 contribution estimates for Special Education, including special education mental health, ROTC, Routine Restricted Maintenance, and Dual Enrollment.
- **Routine Restricted Maintenance:** The district is required by Education Code 17070.75 to transfer 3% of total general fund expenditures (excluding expenditures related to State on behalf of contributions to STRS and expenditures related to Elementary and Secondary School Emergency Relief (ESSER) III) funding to the RRMA for the exclusive purpose of providing funds for ongoing and major maintenance of school buildings. \$911k, a portion of the 3%, will be funded with Redevelopment Agency funds.

Debt Service: Currently there are no commitments from the general fund.

Specific Program Expenditure Parameters

Lottery: Based upon previously determined priority allocation schematic:

- Restricted: \$8.83 per enrolled student to school sites for instructional materials. Remaining Restricted Funds to Textbooks.
- Unrestricted: 5% to District Discretionary Central Services.
- Remaining unrestricted funds to employee salary schedules.

Transportation Program Costs: Based upon

assumptions that ridership will be at pre-COVID-19 Pandemic levels, with an estimated increase to fuel costs

Special Education Program Costs: Based upon the program requirements which include non public school placements (these are based upon actual placement costs for 2022-23 plus or minus any known program and student placement changes). The projected billback from the Placer County Office of Education for providing services to Rocklin USD students is projected to be \$1.57M.

Ending Balance: Based upon the concept that adequate ending fund balances shall be provided to enable the district to maintain reserves as indicated in Reserve Section of Budget Guidelines.

The fund balance components will be presented in accordance with GASB 54.



The following categories will be used to display fund balance:

Non-Expendable:

Revolving cash and prepaid expenditures.

Restricted:

Formerly “legally restricted” amount that can only be spent for the specific purposes stipulated by external providers or by law.

Committed:

Amounts constrained to specific purposes by a government itself using its highest level of decision-making authority. Amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change constraint.

Assigned:

Similar to formerly “designated” fund balance—those accounts which are constrained by the Board’s intent to be used for specific purposes, i.e., site discretionary carryover.

Unassigned:

Consists of amounts not contained in the other four categories and now includes the reserve for economic uncertainties.

General Fund Reserves—based upon the following parameters:

- Reserve for Economic Uncertainty—Minimum of 3%
- Currently deficit spending is projected in 2024-25 through 2025-26 in restricted only due to the budgeting of one-time funds received in 2023-24 and earlier.

**General Fund
Full-Time Equivalent Employees
Fiscal Year 2023-24 CERTIFICATED EMPLOYEES**

<u>TEACHERS</u>	<u>FTE</u>	<u>TEACHERS cont.</u>	<u>FTE</u>	<u>ADMINISTRATORS</u>	<u>FTE</u>
Elementary		Elementary Support		Principals	
Antelope Creek	18.00	VAPA	9.38	Elementary	12.00
Breen	16.00	PE	6.63	Middle	2.00
Cobblestone	16.00	Music	6.00	High	2.00
Parker Whitney	17.00	ELD	4.70	Alternative Education	1.00
Quarry Trail	24.00	Title I Intervention	1.80		
Rock Creek	16.00	Sub-Total	28.51	Assistant Principals	
Rocklin	24.00			Elementary	0.50
Ruhkala	14.00	Special Education		Middle	2.00
Sierra	17.00	Special Day Class	47.50	High	6.00
Sunset Ranch	22.00	RSP	34.10		
Twin Oaks	19.00	Speech	23.10	Directors	
Valley View	14.00	Preschool	7.00	Special Education	1.00
RVC	2.00	VAPA	1.00	Assistant of Special Ed	1.00
Learning Recovery	6.40	Adaptive PE	2.00	Academic Improvement & MTSS	1.00
Sub-Total	225.40	Sub-Total	114.70	Innovative School Prgms & Acct	1.00
				Personnel Services	1.00
Middle School		Total Teachers	597.78	Other Administrators	
Granite Oaks	39.00			Coordinator	2.80
Spring View	30.84	Non-Teaching		Health Services Supervisor	1.00
Title I Intervention	0.33	Counselors	19.00	Program Specialist II	2.00
Learning Recovery	2.00	Librarians	1.00	Program Specialist II-Spec Ed	6.00
Sub-Total	72.17	Instructional Coach Psych	0.50	Chief Technology Officer	1.00
		Inclusion Specialist (Special Ed.)	1.00		
High School		Psychologists	17.50	Superintendents	
District Office	1.17	Teacher-Special Assign. (PYP)	0.25	Associate Supt.-Human Resources	1.00
Rocklin	73.50	Teacher-Instructional Coach	4.50	Associate Supt.-Elementary	1.00
Victory	5.50	Total Non-Teaching	43.75	Associate Supt.-Secondary	1.00
Whitney	72.83			Superintendent	1.00
Learning Recovery	2.34				
Sub-Total	155.34			Total Administrators	47.30
Superintendent's Reserve	1.67			TOTAL CERTIFICATED	688.83



General Fund
Full-Time Equivalent Employees
Fiscal Year 2023-24 CLASSIFIED EMPLOYEES

<u>Instructional Assistants</u>	<u>FTE</u>	<u>School Secretaries</u>	<u>FTE</u>	<u>Maintenance and Operations</u>	<u>FTE</u>
Behavior Instructional Asst	10.56	Elementary	12.00	Maint./Grounds Supervisor	1.00
Classroom Aides	46.35	Middle	5.00	Custodial Supervisor	2.00
Short-Term Classroom Aides	10.13	High	8.63	Custodians	49.00
P.E.	3.83	Alternative Center	1.00	Maint. Delivery Driver	1.00
ELD	6.11	Sub-Total	26.63	Grounds Mechanic	1.00
Special Education	144.73			Groundskeepers	13.00
Sub-Total	221.71	Other School Office Staff		Maintenance Workers	11.00
		Elementary	9.75	Maint/Grounds Worker 3	1.00
Library Support Staff		Middle	5.00	Department Secretary	1.00
Library Aides	8.51	High	10.75	Sub-Total	80.00
Library Tech	2.00	Alternative Center	1.00		
Library Clerks	0.75	Sub-Total	26.50	Transportation	
Sub-Total	11.26	Technology		Transportation Supervisor	1.00
		Network Coordinator	2.00	Bus Drivers	14.08
Behaviorist Support Asst.	3.75	Technology Services Asst	1.00	Driver Car/Van	0.88
Behavior Analyst	3.00	Tech Lead Computer Support TK-8	1.00	Mechanic/ Utility Driver	1.00
Workability Coordinator	1.00	Data, Assessment Eval Spec.	1.00	Senior Mechanic	1.00
Health Aides	7.59	Database Specialist	1.00	Router	1.00
Licensed Vocational Nurses	4.49	Computer Support Tech TK-8	4.00	Department Secretary	1.00
LVN - Instructional Aide	1.75	Student Information Systems Specialist	1.00	Sub-Total	19.95
Mental Health Specialist	1.90	Sub-Total	11.00	Classified Management	
Occupational Therapist Assistant	1.00	Confidential	26.60	Accounting Manager	1.00
Occupational Therapists	6.30			Chief Communication/Community Engagement	1.00
Physical Therapist	1.00			Tech Systems Admin	1.00
Speech Pathology Assistant	2.55			Systems Engineer	3.00
User Support Technicians	2.00			Director Fiscal Services	1.00
Career Technician	2.00			Purchasing Manager	1.00
Discipline Technicians	5.97			Director Transportation	1.00
Workability Coach	0.47			Senior Director Facilities, Maintenance & Operations	0.80
				Sub-Total	9.80
				Deputy Superintendent	1.00
				TOTAL CLASSIFIED	479.22



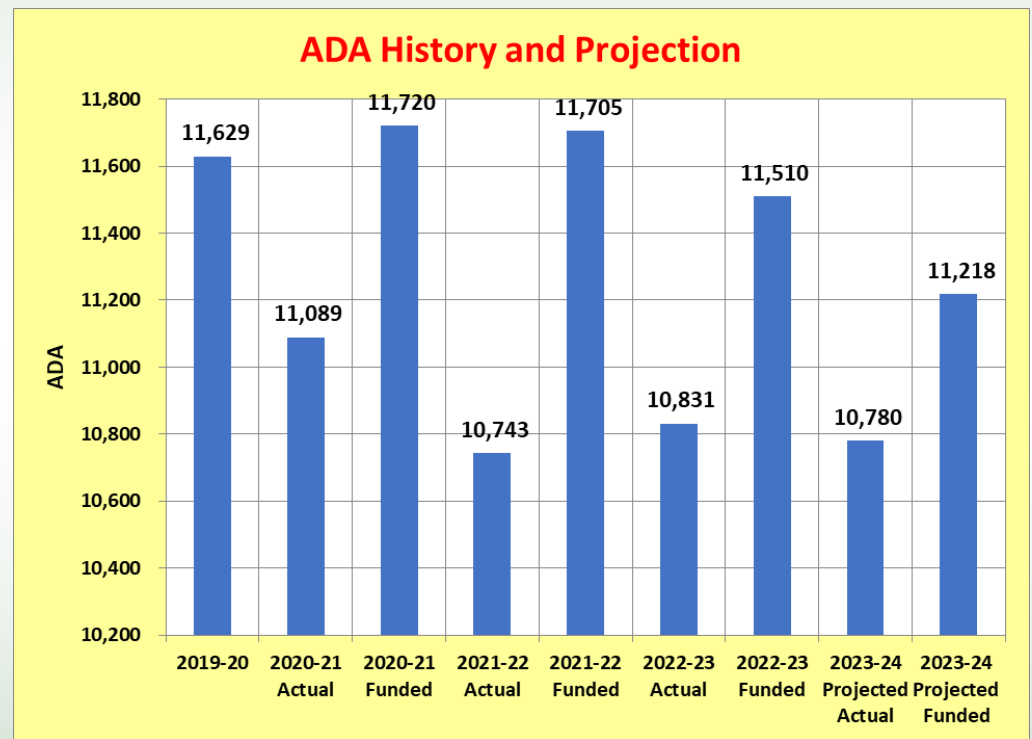
Attendance History and Projections for 2022-23

The most significant characteristic for determining District income is the calculation of the average number of students who are in school and in attendance on a daily basis. This average daily attendance is multiplied by the District's LCFF rates per ADA to determine the total income for the District. The ADA is multiplied by the LCFF's grade span base, grade span adjustment and supplemental funding rates, which combined are as follows: Grades K-3: \$10,951; grades 4-6: \$10,069; grades 7-8: \$10,367; and grades 9-12: \$12,327. There is also a Transitional Kindergarten (TK) add-on of \$3,044.

Due to the COVID-19 Pandemic, legislation has been passed to help districts who have seen a decline in enrollment and attendance rates. Districts can now use the largest of current year ADA, prior year ADA, or the average of the prior three-year average ADA. For 2023-24, the District is estimated to use the prior three-year average ADA. The District is also seeing a lower than normal attendance rate due to COVID-19. Legislation was passed allowing the application of the 2019/20 attendance rate to 2021-22 enrollment. The District is also able to include the ADA from the Rocklin Independent Charter Academy (which was closed on June 30, 2020) in 2020/21. While these adjustments help boost the District's prior three-year average ADA, there has been no legislation introduced for attendance relief in 2022/23 on.

Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part of projecting the District's income. Even small fluctuations in the District's ADA can mean a gain or loss of tens of thousands of dollars in income. District attendance

records are monitored monthly and ADA is updated throughout the year to ensure that the projected LCFF income matches the District's budgeted or revised projections.



District revenues are generated based on actual attendance, not just the enrollment of students.

Lottery Income and its History

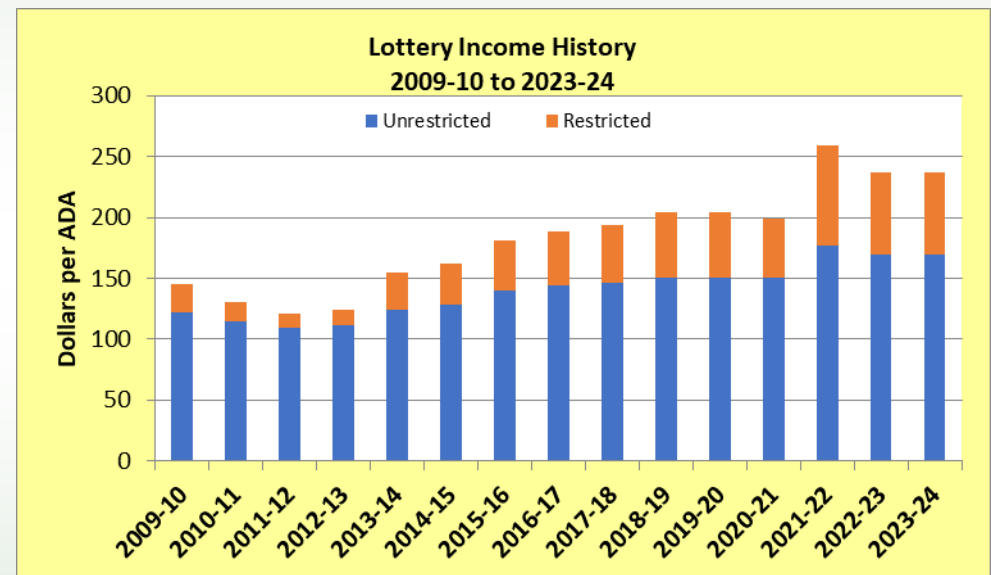
The California State Lottery is projected to yield more than \$2 billion for education in 2023-24. While the income is welcome, it will yield only a small portion of the total income needed to support the District's educational program. The income in the budget year, as an example, would be sufficient to buy three textbooks per student, to buy four computers per classroom, or pay for the energy costs for one year.

Lottery income is not a stable source of income for the District, but instead has ranged from a low of \$108 per ADA in 1996-97 to a high of \$237 per ADA estimated in 2023-24. Since the income is not consistent, the expenditures have also varied widely.

Since 1997-98, school districts have been required to use 50% of the growth in Lottery allocations for the purchase of instructional materials. In 2023-24, it is projected that California school districts will receive \$170 per ADA in unrestricted funds and \$67 per ADA restricted for the instructional materials purchase.

In our district, \$8.83 per enrolled student is committed to sites for instructional materials from lottery funds. The remaining restricted lottery funds are centralized for textbooks and instructional materials district-wide. The majority of the unrestricted lottery funds are used on employee salary schedules.

Lottery income is important but it is only 2% of the District's total income.



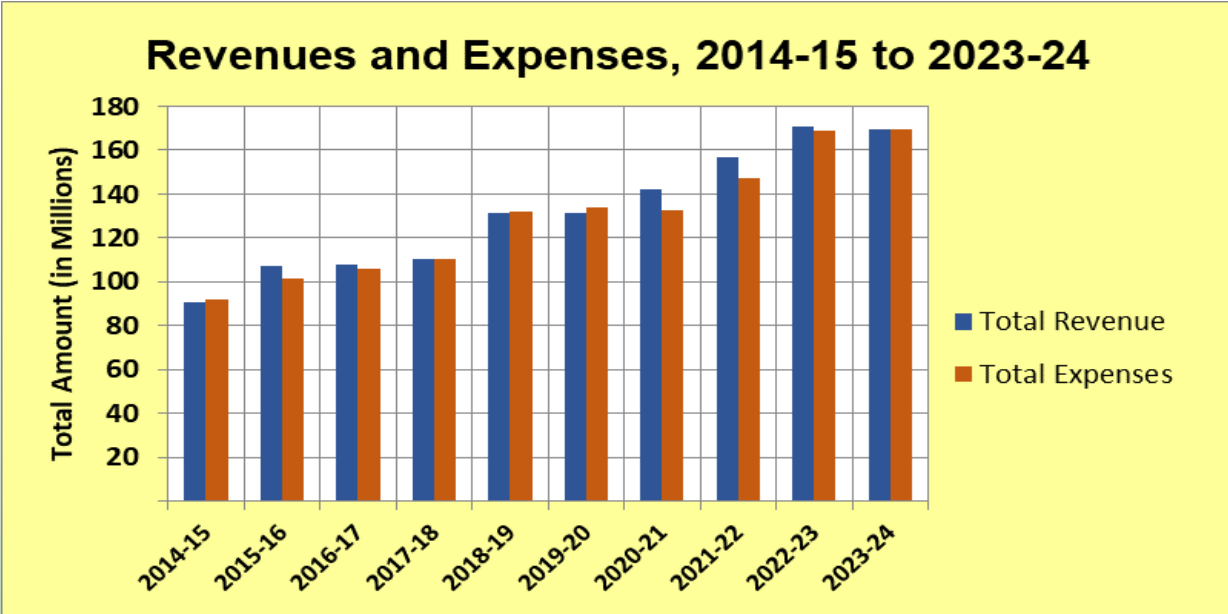
General Fund Revenues and Expenses 2014-15 to 2023-24

The May Revision for 2023-24

Approximately 89% of the District’s revenue is determined by the State of California and, in turn, state revenues are determined by the growth in the economy. The May Revision continues the California for All Kids Plan, a five-year strategy for public school investment that offers every child in California the comprehensive support to reach their full potential. This plan invests aggressively in equity by providing additional funding in local education agencies with the highest concentrations of low-income students, English language learners, and youth in foster care. Though the District’s share of this funding will be low, due to District’s low concentration of Unduplicated Students, the May Revision includes additional investments in general purpose

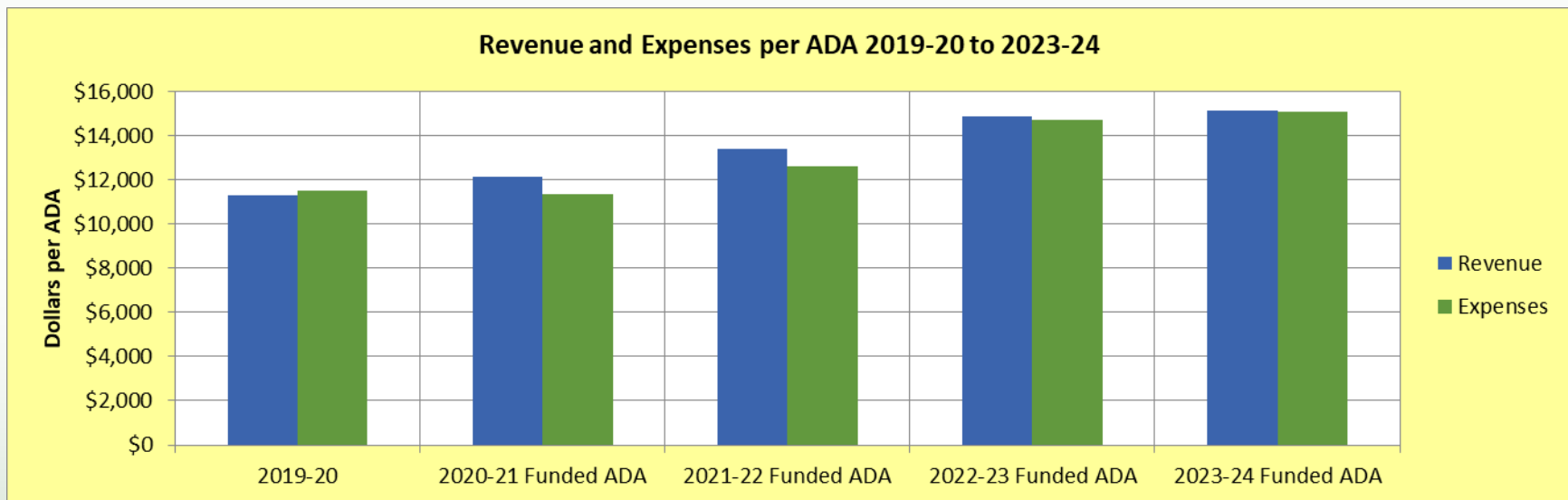
K-12 funding, including a 8.22% cost-of-living adjustment (COLA) on LCFF revenue over 2022-23 levels.

The May Revision also adjusts costs to expand eligibility for transitional kindergarten by two months, for children turning 5 between September 2 and April 2, beginning with the 2023-24 school year. A TK ratio add-on to the LCFF is also included which adds \$3,044 per TK ADA to cover the costs of lower classroom ratios required (12:1).



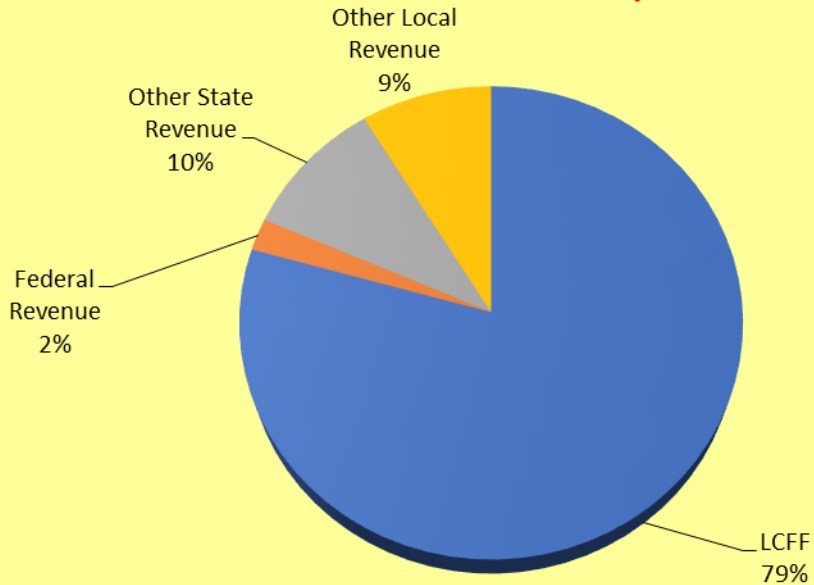
General Fund Revenues and Expenses Per ADA 2019-12 - 2023-24

Historically, one of the major difficulties facing the budget development process is the huge swing in state funding from one year to the next. Education agencies are not able to project subsequent year revenues and thus it is difficult to plan on a long-term basis. Each budget must be managed almost as a single-year document, with considerable restraint in adopting programs or program increases that are ongoing.



General Fund Revenues 2023-24

General Fund Revenues, 2023-24



General Fund Sources (In Millions)

LCFF	\$134.4
Federal Revenue	3.7
Other State Revenue	16.4
Other Local Revenue	14.9
Total Revenues	<u>\$169.4</u>

79% of the District's revenues are generated from the District's LCFF

Most of the District's General Fund revenue is generated from the District's Local Control Funding Formula (LCFF), which yields funds based on a state-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year. Public education, unlike any other public agency, receives most of its revenue based on the population it serves.

The LCFF is comprised of four base grants tied to specific grade spans. Extra funding is provided to serve students from low income families, English Language Learners and Foster Youth.

The second biggest source of revenue is state categorical income, which must be spent for selected state-determined programs. The largest categorical program is Special Education services. The May Revision includes a COLA of 8.22% for the budget year that is reflected in the LCFF target base rates and special education funding.

The new Proposition 28 Arts and Music in Schools: Funding Guarantee and Accountability Act will be implemented in 2023-24. This act requires an amount equal to 1% of the Proposition 98 Guarantee to be allocated to schools, for an estimated \$1.5M for the District, and the Expanded Learning Opportunities Program (ELOP) will continue. The May Revision does propose a cut to both the Arts, Music, and Instructional Materials Discretionary Block Grant and the Learning Recovery Emergency Block Grant for an estimated cut of \$5.1M for the District

Federal income is a small portion of the entire District income picture, but its importance grows as new federal commitments are added. Again, most of the federal income is restricted because it must be expended for purposes that are determined by the grantor, not the local Board of Education.

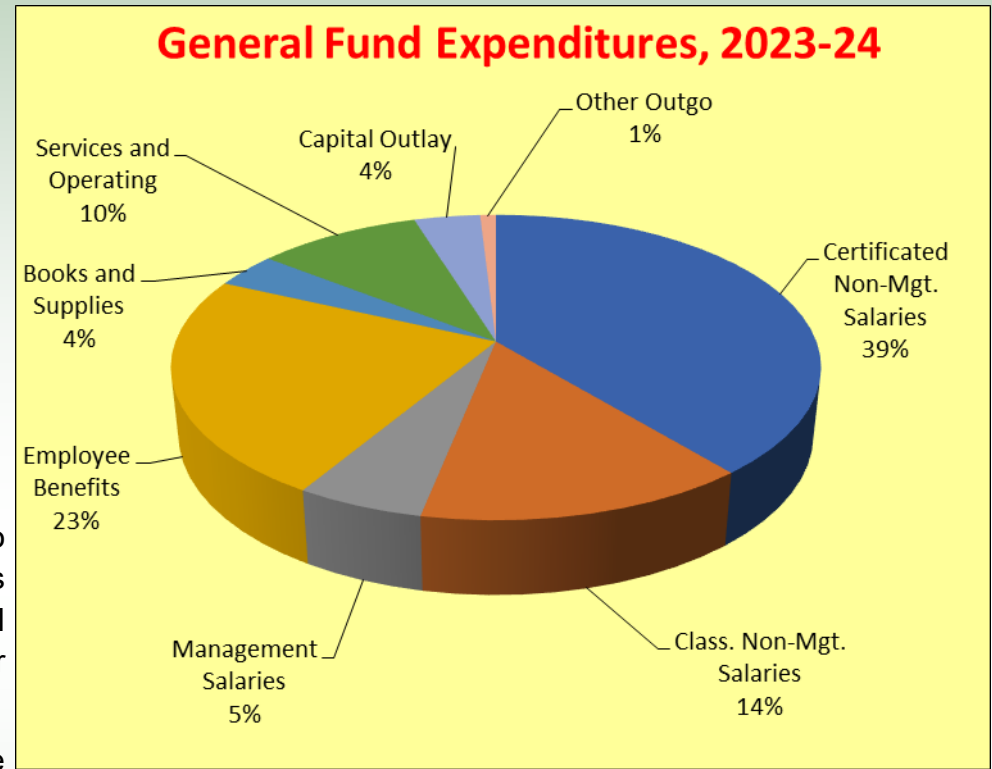
General Fund Expenditures 2023-24

It takes people to teach students and 82% of the District's total expenditures is committed to the employees of the District.

Most of the expenditures of the District are committed to salaries and benefits for employees of the District. It takes people to teach students, and in Rocklin Unified School District 82% of the District's budgeted expenditures are for the services of District employees.

Employee salaries are divided into three separate line items—certificated, management, and classified employees. Certificated employees include teachers, counselors, nurses, librarians, psychologists, and others who provide services that require credentials from the State of California. Management employees include principals, assistant principals, instructional leaders, classified management personnel and district superintendents.

Classified employees include all of the support personnel in the District, including secretaries, accountants, instructional aides, behaviorists, bus divers, technology support, mechanics, maintenance, grounds, and custodial personnel.



General Fund Expenditures (In Millions)	
Certificated Non-Mgt. Salaries	\$65.9
Class. Non-Mgt. Salaries	24.0
Management Salaries	9.2
Employee Benefits	39.4
Books and Supplies	6.3
Services and Operating	16.2
Capital Outlay	6.5
Other Outgoing	1.6
Total Expenditures	<u>\$169.1</u>

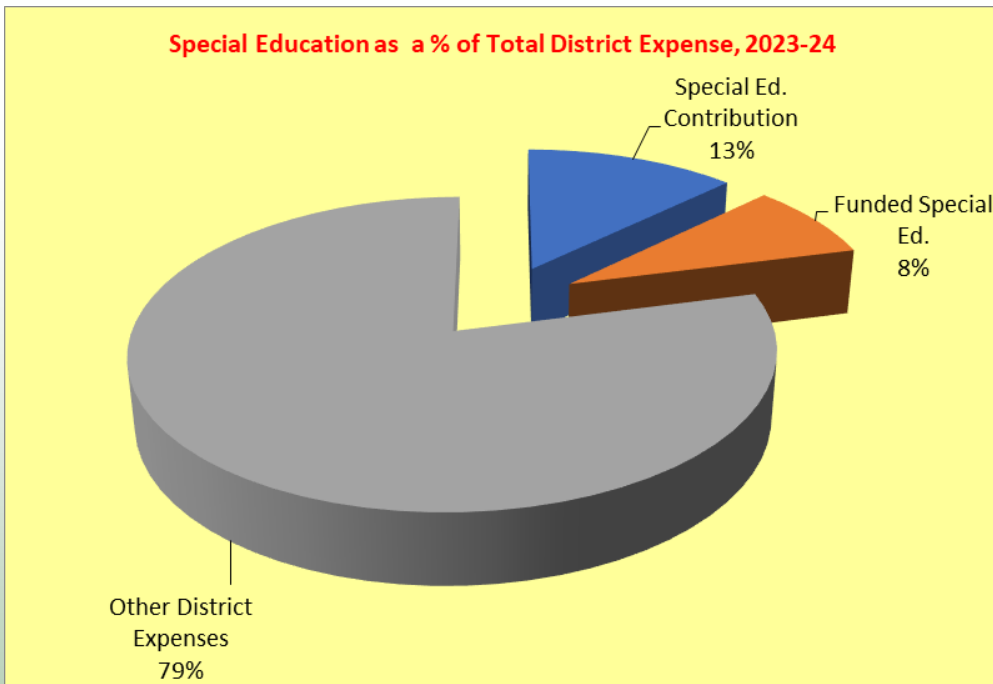
Special Education Program Costs 2023-24

School districts throughout the state face a continuing challenge in funding the costs for serving Special Education students. Rocklin Unified School District is proud of the Special Education support provided to our students, but the District is also faced with mounting increases in the difference between the federal and state governments' funding and the mandated costs for these vital student services.

However, the Governor has included a 8.22% COLA provided in the May Revise for Special Education. Currently the federal government is not providing any funding in addition to the current Special Education entitlement the District already receives.

Unfortunately, the federal government has not provided the funding that was envisioned when the laws mandating programs for Special Education students were adopted. The nation's capital community committed to providing funding for 40% of the costs of Special Education, but is only providing 7% of the funding for the District's Special Education costs in 2022-23.

This shortfall in dedicated funding has led to a very significant contribution from the District's Unrestricted General Fund. Contribution, the difference between Special Education income and expense is projected to increase \$6.1 million or 40% since 2019-20. During 2023-24 it is estimated that Rocklin Unified School District will contribute \$21,599,011 from the District's Unrestricted General Fund to cover the costs for Special Education. \$1.2M of this is for Special Education Mental Health Services which required a contribution.



Special Education Costs 2022-23	
Special Education Expense	\$35,505,277
Less: Funded Special Education	\$13,906,266
Special Education Contribution	\$21,599,011

Special education costs are greater than the dedicated income.

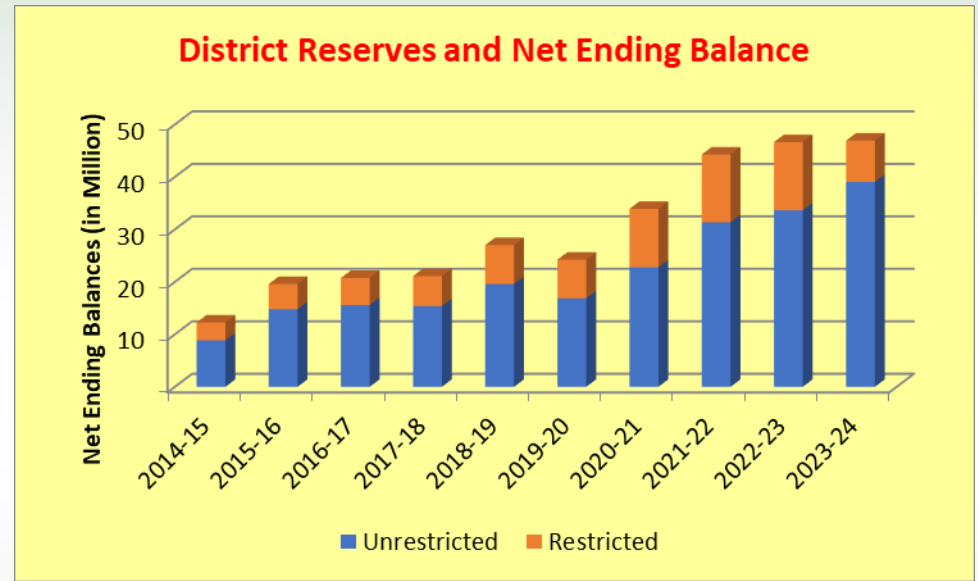
District Reserves and Net Ending Balances 2014-15 to 2023-24

Revenues that have not been expended during a budget year are carried over into the subsequent year and identified as the District’s “Net Ending Balance”. In most cases, this is the only reserve account that a school district has for general operation purposes. The Net Ending Balance of one year becomes the Net Beginning Balance of the subsequent year.

Included within the projected Net Ending Balance is a “Reserve for Economic Uncertainties”, which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or higher-than-expected expenditures. The state’s minimum “Reserve for Economic Uncertainties” for Rocklin Unified School District is 3% of the total General Fund expenditures.

Also included in the Net Ending Balance are restricted carryover balances that originated from sources that can only be used for selected purposes. These revenues can only be expended for the purposes determined by the grantor, and the balances in these accounts carry the same restrictions as the originating income.

Thus, a Net Ending Balance is composed of two types of accounts—those that are “restricted” that can only be used for selected purposes only and those that are “unrestricted” that can be expended by local agency determination.



	2021-22 (act)	2022-23 (est)	2023-24 (proj)
Revolving Cash	\$ 11	\$ 11	\$ 11
Stores	\$ -	\$ -	\$ -
Prepaid Expense	\$ 266	\$ 126	\$ 125
Restricted Program Balances	\$ 12,911	\$ 12,977	\$ 7,879
Reserve for Economic Uncertainties	\$ 27,872	\$ 16,384	\$ 16,757
Reserves Restricted by the Governing Board	\$ 3,216	\$ 17,131	\$ 22,154

A school district’s Net Ending Balance is its reserve account to fund unforeseen events or pay for multiyear needs.

**The reserve Cap was triggered for 2023-24, requiring the District to cap its assigned/unassigned ending fund



2023-24 General Fund Budget Summary

	Unrestricted K-12	Special Education	Routine Restricted Maintenance	Special Projects	TOTAL
REVENUES					
LCFF*	\$ 131,815,166	\$ 2,616,124	\$ -	\$ -	\$ 134,431,290
Federal	-	2,367,761	-	1,357,562	3,725,323
State	3,471,218	1,421,004	-	11,527,987	16,420,209
Local	3,160,356	7,501,377	-	4,224,714	14,886,447
Restricted Program Contributions	<u>(27,097,954)</u>	<u>21,599,011</u>	<u>\$ 4,867,593</u>	<u>631,350</u>	<u>-</u>
TOTAL REVENUES	<u>111,348,786</u>	<u>35,505,277</u>	<u>4,867,593</u>	<u>17,741,613</u>	<u>169,463,269</u>
EXPENDITURES					
Certificated Salaries	55,386,458	13,977,577	-	4,268,700	73,632,735
Classified Salaries	15,528,377	8,271,452	1,022,116	689,184	25,511,129
Employee Benefits	23,187,891	7,747,135	473,094	7,982,039	39,390,159
Books & Supplies	4,208,672	135,974	564,648	1,377,384	6,286,678
Contract Services / Direct Costs	9,934,122	2,142,523	603,819	3,557,918	16,238,382
Capital Outlay	-	-	2,386,250	4,157,716	6,543,966
Other Outgo/Indirect Costs	(2,291,698)	3,373,489	152,895	328,604	1,563,290
Interfund Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES	<u>105,953,822</u>	<u>35,648,150</u>	<u>5,202,822</u>	<u>22,361,545</u>	<u>169,166,339</u>
Net Increase/(Decrease) in Fund Balance	<u>\$ 5,394,964</u>	<u>\$ (142,873)</u>	<u>\$ (335,229)</u>	<u>\$ (4,619,932)</u>	<u>\$ 296,930</u>
July 1 Beginning Balance					<u>\$ 46,629,171</u>
ENDING FUND BALANCE					<u>\$ 46,926,101</u>
Components of Ending Fund Balance:					
Nonspendable					
Revolving Cash					\$ 10,500
Prepaid Items					125,344
Restricted					
Committed					7,879,278
Assigned					21,997,099
Reserved for Economic Uncertainties					156,769
TOTAL					<u>\$ 16,757,111</u>
					<u>\$ 46,926,101</u>



2023-24 GENERAL FUND BUDGET BY OBJECT COMPARISON

Object Description	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
BEGINNING BALANCE	\$ 44,276,214	\$ 46,629,171
8011 Rev Limit State Aid-Curr Year	49,140,319	52,164,783
8012 EPA Education Protection Acct	21,738,993	25,732,949
8019 Rev Limit State Aid Prior Year	4,337	-
8021 Home Owners Exemption	254,188	254,188
8041 Secured Tax Rolls	44,516,337	44,516,337
8042 Unsecured Roll Taxes	942,744	942,744
8043 Prior Years Taxes	13,800	13,800
8044 Supplemental Taxes	3,500,000	3,500,000
8045 Educ Rev Augmentation Fund	8,537,327	8,537,327
8047 Community Redevelopment Funds	3,100,000	3,100,000
8091 Fund 14 Contribution	(42,800)	(42,800)
8096 In Lieu Property Tax Payment	(7,077,237)	(6,904,162)
8097 Property Taxes Transfers	2,616,124	2,616,124
Total LCFF Revenue	127,244,132	134,431,290
8181 Spec Educ-Ent Per Udc	2,375,099	2,191,117
8182 Spec Ed-Discretionary Grants	716,275	176,644
8290 All Other Federal Revenues	2,769,341	1,357,562
Total Federal Revenue	5,860,715	3,725,323
8311 State Apportionment	28,501	-
8550 Mandated Cost Reimbursements	505,407	545,183
8560 State Lottery Revenue	2,721,994	2,663,169
8590 All Other State Revenues	19,337,355	13,211,857
Total State Revenue	22,593,257	16,420,209
8625 Comm Redev Fds Not Subj To RI	1,063,291	911,152
8631 Sale of Equipment/Supplies	4,432	-
8650 Leases & Rentals	147,950	156,244
8660 Interest	685,146	837,175
8662 Inc.ease/Decrease in Investments	1,207,888	-
8675 Transportation Fees Fr Indiv	164,800	199,500
8677 Interagency Serv Between LEA's	582,584	642,633
8689 All Other Fees And Contracts	396,657	388,392
8698 Salary Abatement	94,139	-
8699 All Other Local Revenues	3,360,811	4,249,974
8792 Tf Of Apport From Coe	7,501,377	7,501,377
8912 Intfd Tf Betwn Gen & Spec Res	41,849	-
8972 Proceeds from Cap Lease	393,170	-
Total Local Revenue	15,644,094	14,886,447
TOTAL REVENUE	171,342,198	169,463,269



2023-24 GENERAL FUND BUDGET BY OBJECT COMPARISON

Object	Description	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
TOTAL EXPENDITURES			
1100	Teachers Salaries	57,672,107	58,323,136
1110	Teachers-Substitutes	1,423,329	1,119,435
1120	Teachers-Extra Assignment	775,881	620,976
1190	Certificated Stipend	2,556,102	633,706
1200	Certificated Pupil Support Sal	4,314,840	4,520,830
1220	Pupil Support-Substitute	62,461	6,318
1290	Pupil Support-Extra Assignment	5,073	5,073
1300	Cert Supervisor-Admin Salary	5,936,895	6,045,584
1320	Cert Admin Stipend	20,450	-
1390	Other Certificated Salaries	334,208	176,053
1900	Other Certificated - Subs	1,895,432	2,167,224
1990	Other Cert Stipend	15,576	14,400
	Total Certificated Salaries	75,012,354	73,632,735
2100	Instructional Aides Salary	6,065,608	7,245,729
2110	Instr. Aides-Substitutes	347,883	307,058
2120	Instr. Aides-Extra Assignment	351,030	209,912
2130	Instr. Aides- Overtime	4,231	25
2190	Classified Stipend	1,936,203	499,625
2200	Classified Support Salaries	8,468,073	9,021,889
2210	Class Support-Subs	311,521	237,389
2220	Class Support-Extra Asgnmt	210,268	113,649
2230	Class Support-Overtime	250,566	123,360
2290	Drivers/Mechanics/MIS/Support	4,419	3,621
2300	Class Supervisor-Admin Salary	1,012,143	1,027,037
2390	Class Board Stipends	4,800	4,800
2400	Clerical-Office Salaries	3,005,831	3,036,780
2410	Clerical-Substitutes	86,912	92,945
2420	Clerical-Extra Assignment	52,478	12,525
2430	Clerical-Overtime	66,099	43,864
2450	Clerical-Confidential	1,846,920	1,947,190
2490	Clerical-Stipends	76,500	-
2900	Other Class. Salaries	1,335,162	1,533,519
2905	Other Classified - Students	8,038	7,000
2910	Other Classified - Subs	47,761	25,904
2920	Other Class-Extra Assignment	22,715	17,308
2930	Other Classified - Overtime	5,888	-
2990	Other Classified - Stipends	36,000	-
	Total Classified Salaries	25,557,049	25,511,129



2023-24 GENERAL FUND BUDGET BY OBJECT COMPARISON

Object Description	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
TOTAL EXPENDITURES		
3101 Strs Certificated	19,829,302	20,357,298
3102 Strs Classified	34,348	28,125
3201 Pers Certificated	178,801	200,229
3202 Pers Classified	4,972,767	5,774,208
3301 Oasdi Certificated	62,898	61,391
3302 Oasdi Classified	1,498,399	1,498,036
3311 Medicare Certificated	1,044,155	1,020,131
3312 Medicare Classified	355,304	353,791
3401 Health & Welfare Certificated	6,204,158	6,520,583
3402 Health & Welfare Classified	1,849,280	1,962,845
3501 Unemployment - Certificated	363,423	35,501
3502 Unemployment - Classified	122,770	12,276
3601 Workers Comp - Certificated	1,008,916	908,566
3602 Workers Comp - Classified	336,845	312,113
3751 OPEB-Direct Charge - Cert	716	537
3752 OPEB-Direct Charge-Class	852	717
3901 Other Benefits Certificated	405,739	306,504
3902 Other Benefits Classified	33,568	37,308
Total Employee Benefits	38,302,241	39,390,159
4100 Textbooks	588,508	2,144,752
4111 Lost Textbooks Abatement	(1,195)	-
4200 Books Other Than Textbooks	72,197	15,786
4211 Lost Non-Textbooks Abatement	19,928	-
4300 Materials And Supplies	2,563,692	2,780,615
4303 Testing Materials	51,203	30,715
4308 Technology Supplies	171,491	100,700
4313 Resale Supplies Purchases	140,667	-
4318 Online Assessment Protocols	9,081	-
4320 Office Supplies	107,834	113,595
4345 Gasoline	77,558	71,158
4350 Diesel	198,915	231,915
4400 Noncapitalized Equipment	791,065	49,950
4408 Technology Non-Cap Equip	3,125,627	697,900
4430 Tagged improvements \$500-\$15,000	73,010	49,592
Total Books and Supplies	7,989,581	6,286,678

2023-24 GENERAL FUND BUDGET BY OBJECT COMPARISON

Object Description	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
5100 Subagreements for Services	1,594,452	2,611,221
5210 Travel-Mileage	53,080	45,572
5220 Conferences	257,550	252,880
5228 Conference for Tech Staff	7,347	8,347
5300 Dues And Memberships	63,768	59,798
5450 Other Insurance	1,993,143	2,114,865
5460 Insurance Deductible	26,000	26,000
5510 Electricity	2,884,180	3,308,162
5530 Gas Heating	442,476	529,105
5540 Garbage	304,443	337,933
5550 Sewer	227,330	235,774
5570 Water	715,973	787,572
5610 Rentals	145,170	98,799
5620 Leases	24,521	24,380
5630 Repairs	856,406	215,145
5638 Repairs for Technology	66,235	11,550
5640 Maintenance Agreements	154,542	144,453
5648 Maintenance Agreement - Tech	20,868	37,148
5650 Non-Capitalized Improvements	144,414	41,500
5658 Non-Capitalized ImprovementMIS	1,451	645
5750 Transf.Of Dir.Costs-Interfund	5,048	3,850
5752 Vehicle Service Transfers	(1,500)	(1,500)
5763 Food Srvc Equip Transfers	(15,000)	(15,000)
5800 Prof/Cons Serv Opr Exp	2,912,323	2,438,178
5808 Consult Srv for Technology	84,564	12,755
5810 Legal Services	970,491	482,633
5811 Audit	49,200	55,800
5813 Election Expense	57,190	-
5818 Software Licensing	1,895,536	1,692,360
5821 Fingerprinting	36,364	27,000
5830 Medicab Transportation Expense	95,072	31,800
5901 Telephone	147,156	148,920
5902 Postage	31,200	49,800
5903 Internet Access	390,463	420,937
Total Contracted Services/Direct Costs	16,641,456	16,238,382

2023-24 GENERAL FUND BUDGET BY OBJECT COMPARISON

Object Description	2022-2023 Estimated Actuals	2023-2024 Adopted Budget
TOTAL EXPENDITURES		
6170 Land Improvements	1,868,031	333,391
6200 Buildings-Improve Of Buildings	1,261,364	2,907,950
6210 Architect/Engineering Fees	152,990	-
6220 Dsa Fees	2,540	-
6240 Preliminary Tests	10,773	-
6290 Construction Inspection	6,075	20,000
6400 Equipment Over \$15000	143,879	3,282,625
6408 Technology Equipment Capitalized	477,252	-
Total Capital Outlay	3,922,904	6,543,966
7142 Tuition Pmnts To County	1,576,031	1,574,664
7299 All Other Transfers Out	3,825	3,825
7350 Trans.Of Indir.Costs-Interfund	(114,494)	(113,492)
7438 Debt Service - Interest	257	4,294
7439 Debt Service - Principal	98,037	93,999
Total Other Outgoing/Indirect Costs	1,563,656	1,563,290
TOTAL EXPENDITURES	168,989,241	169,166,339
Net Increase/(Decrease) in Fund Balance	2,352,957	296,930
ENDING BALANCE	\$ 46,629,171	\$ 46,926,101

Federal & State Programs

Restricted Categorical Programs

Categorical programs are designed and implemented with specific requirement and purposes to improve and enhance the regular educational programs. These funds are commonly known as restricted funds because of federal, state, and/ or grantor specific compliance rules. Various restrictions are placed on categorical programs with regards to how these funds are to be spent.

Strong fiscal management and control of categorical programs requires a coordinated effort between the business and instructional personnel.

Below is a list of the ongoing Federal and State Programs in which the District participates with the corresponding budgeted revenue:

Resource Code	Restricted Federal	2023-24	Resource Code	Restricted State	2023-24
3010	NCLB: Title I, Part A, Basic Grants	\$600,000	2600	Expanded Learning Opportunities Program	\$1,823,087
3213	ESSER III	102,487	5310	Child Nutrition	5,003,511
3214	ESSER III - LL	270,698	6053	(2) Univ Pre-K Plan	-
3310	Special Ed PL94-142	2,188,356	6266	(1) Educator Effectiveness Block Grant	-
3311	Special Education: IDEA Local Assistance, Part B	2,761	6300	Lottery: Instructional Materials	752,879
3315	Special Education: IDEA Preschool Grants	42,580	6331	California Community Schools Partnership Program	200,000
3327	IDEA Mental Health Services	134,064	6387	Career Tech Ed Inc Grant (CTEIG)	728,207
4035	NCLB: Title II, Part A, Teacher Quality	173,305	6500	Special Education (AB602)	10,117,501
4127	ESSA Title IV, Part A, Student Supp. & Academic Enr.	54,360	6520	Special Education - Workability I	106,445
4201	NCLB: Title III, English Language Acquisition	22,642	6546	Special Ed - Mental Health	819,871
4203	NCLB: Title III, Limited English Proficiency	61,086	6547	Spec Ed - Preschool Intervention	494,688
5310	Child Nutrition Programs	2,039,693	6762	(2) Arts, Music & Instructional Materials Block Grant	-
5811	Air Force Reserve Officer Training Corps (ROTC)	72,984	7032	(2) NS - Kitchen Infrastructure Training 2022	-
			7412	(1) A-G Access/Success Grant	-
			7435	(2) LR Emergency Block Grant	-
			7897	Proposition 28—Arts and Music Education Funding	1,461,546
			8150	(3) Routine Restricted Maintenance Account (RRMA)	-

State Footnotes:

- (1) Revenue received in 2021-22
- (2) Revenue received in 2022-23
- (3) Required 3% contribution of adopted budget total general fund expenditures (transfer from general fund; not additional revenue)

Site Budgets

Antelope Creek Elementary School

Our Mission:

The mission of Antelope Creek Elementary, a collaborative community where diverse strength, abilities and gifts are celebrated, is to develop life-long learners and leaders and to foster academic success through a system distinguished by:

- *A safe and welcoming environment*
- *Partnerships between staff, students, parents, and community*
- *Growth and self-confidence through leadership opportunities*
- *Innovation in teaching and learning*

ANTELOPE CREEK ELEMENTARY SCHOOL

6185 Springview Drive

Rocklin, CA 95677

(916) 632-1095

Principal: Brian Arcuri

ANTELOPE CREEK ELEMENTARY SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The average allotment for each elementary site is \$69.02 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Antelope Creek	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	1,933,922.49	2,015,887	1,922,299
CLASSIFIED SALARIES	286,235.83	313,246	339,210
EMPLOYEE BENEFITS	635,709.52	727,836	694,393
BOOKS & SUPPLIES	13,935.18	33,198	25,117
SERVICES	138,031.83	156,144	180,776
CAPITAL OUTLAY	-	-	-
TOTAL SITE BUDGET	\$ 3,007,834.85	\$ 3,246,311.00	\$ 3,161,795.00

<i>Enrollment</i>	<i>497Students</i>
<i>Teachers</i>	<i>18</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.75</i>
<i>Aide time as allocated by formula.</i>	

Restricted General Fund Budget

Antelope Creek receives Lottery funding (\$8.83 per student) as well as funding for Special Education and Title 1 programs.

Breen Elementary School

Our Mission:

The mission of Breen Elementary, a dynamic educational and nurturing school community, is to inspire our students to achieve their academic potential, to ignite a passion for life-long learning and to become responsible, well-rounded citizens by :

- 1. Fostering a collaborative environment where each student's unique potential is recognized, cultivated and celebrated*
- 2. Developing a culture where innovation is paramount*
- 3. Creating strategic partnerships between the school, community and its families.*

BREEN ELEMENTARY SCHOOL

2751 Breen Drive

Rocklin, CA 95765

(916) 632-1155

Principal: Jennifer Palmer

BREEN ELEMENTARY SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The average allotment for each elementary site is \$69.02 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Breen	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	1,656,611.00	1,732,898	1,802,999
CLASSIFIED SALARIES	299,486.07	300,165	335,529
EMPLOYEE BENEFITS	575,158.59	646,415	663,283
BOOKS & SUPPLIES	16,304.64	22,161	20,886
SERVICES	120,253.95	153,147	173,856
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 2,667,814.25	\$ 2,854,786.00	\$ 2,996,553.00

<i>Enrollment</i>	<i>425 Students</i>
<i>Teachers</i>	<i>16</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.75</i>
<i>Aide time as allocated by formula.</i>	

Restricted General Fund Budget

Breen receives Lottery funding (\$8.83 per student) as well as funding for Special Education programs.

Cobblestone Elementary School

Our Mission:

The mission of Cobblestone Elementary School, a community of dynamic learners known for academic excellence and positive personal growth, is to ignite and empower all students to thrive in every aspect of life for today and tomorrow, by:

- *Advancing an academically challenging and supportive climate*
- *Fostering creativity and innovation through the arts, technology, and science*
- *Cultivating curiosity, perseverance, and critical thinking*
- *Instilling leadership through the development of person accountability, effective problem solving, and collaboration*
- *Providing a socially, emotionally, and physically safe environment*
- *Creating positive partnerships with families, staff and community*
- *Modeling and promoting respect and empathy in every interaction*
- *Inspiring a continuous passion for learning*

COBBLESTONE ELEMENTARY SCHOOL

5740 Cobblestone Drive

Rocklin, CA 95765

(916) 632-0140

Principal: Kathy Goddard

COBBLESTONE ELEMENTARY SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The average allotment for each elementary site is \$69.02 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Cobblestone	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	1,579,160.83	1,742,728	1,672,884
CLASSIFIED SALARIES	291,458.21	325,121	336,406
EMPLOYEE BENEFITS	533,410.03	644,234	619,106
BOOKS & SUPPLIES	15,184.35	22,595	22,977
SERVICES	126,647.74	148,303	163,789
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 2,545,861.16	\$ 2,882,981.00	\$ 2,815,162.00

<i>Enrollment</i>	<i>429 Students</i>
<i>Teachers</i>	<i>16</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.75</i>
<i>Aide time as allocated by formula.</i>	

Restricted General Fund Budget

Cobblestone receives Lottery funding (\$8.83 per student) as well as funding for Special Education and Title 1 programs.

Parker Whitney Elementary School

Our Mission:

The mission of Parker Whitney Elementary School, a California Distinguished School and a key component of a diverse learning community, is to ensure each student will experience meaningful and measurable academic growth and build a strong active connection to his or her community as a dynamic life-long learner by:

- *Providing quality instruction through collaboration, evolving technologies and high expectations*
- *Recognizing and addressing academic challenges*
- *Building vital partnerships with our families and the community*
- *Creating and maintaining a physically and emotionally safe learning environment*

PARKER WHITNEY ELEMENTARY SCHOOL

5145 Topaz Avenue

Rocklin, CA 95677

(916) 624-2491

Principal: Kari Auwae

PARKER WHITNEY ELEMENTARY SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The average allotment for each elementary site is \$69.02 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Parker Whitney	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	1,753,551.66	1,935,479	1,917,454
CLASSIFIED SALARIES	260,607.92	292,993	347,250
EMPLOYEE BENEFITS	599,197.83	715,498	719,204
BOOKS & SUPPLIES	13,353.20	36,785	17,068
SERVICES	153,103.45	185,438	211,273
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 2,779,814.06	\$ 3,166,193.00	\$ 3,212,249.00

Enrollment	418 Students
Teachers	17
Administrators	1
Clerical	1.75
<i>Aide time as allocated by formula.</i>	

Restricted General Fund Budget

Parker Whitney receives Lottery funding (\$8.83 per student) as well as funding for Special Education and Title 1 programs.

Quarry Trail Elementary School

Our Mission:

The mission of Quarry Trail Elementary School, an innovative and inclusive leader in education, is to empower all students to be compassionate and successful global citizens through a system distinguished by academic excellence, dual language education, sociocultural competence, social-emotional learning, and strong family and community partnerships. We are very thrilled and committed to providing Dual Language Education in Spanish and English.

Dual Language Education at Quarry Trail Elementary School will ensure all students have equitable access to educational excellence. We will provide rigorous, relevant, and culturally competent dual-language instruction in Spanish and English to ensure students reach high levels of academic achievement, bilingualism, biliteracy, and sociocultural competence. We are committed to the integration of rich opportunities for our students, families, staff, and community to experience and honor multilingualism and culture.

QUARRY TRAIL ELEMENTARY SCHOOL

810 Lazy Trail Drive

Rocklin, CA 95765

(916) 630-3300

Principal: Melanie Patterson

QUARRY TRAIL ELEMENTARY SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The average allotment for each elementary site is \$69.02 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Quarry Trail	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	42,580.62	2,275,439	2,522,024
CLASSIFIED SALARIES	16,414.26	431,692	439,301
EMPLOYEE BENEFITS	17,162.38	875,518	944,941
BOOKS & SUPPLIES	47,695.61	63,550	48,143
SERVICES	107,231.14	194,299	220,297
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 231,084.01	\$ 3,840,498.00	\$ 4,174,706.00

Enrollment	665 Students
Teachers	24
Administrators	1.5
Clerical	2
<i>Aide time as allocated by formula.</i>	

Restricted General Fund Budget

Quarry Trail receives Lottery funding (\$8.83 per student) as well as funding for Special Education programs.

Rock Creek Elementary School

Our Mission:

The mission of Rock Creek Elementary School, an innovative and collaborative community of learners, is to empower students to succeed, grow, lead, and learn by nurturing:

- *Academic and social-emotional growth*
- *Productive and compassionate citizens*
- *Mindful and critical thinkers*
- *Family and community partnerships*

ROCK CREEK ELEMENTARY SCHOOL

2140 Collet Quarry Drive

Rocklin, CA 95765

(916) 788-4282

Principal: Bevin Graham



ROCK CREEK ELEMENTARY SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The average allotment for each elementary site is \$69.02 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Rock Creek	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	1,988,710.24	1,935,537	1,889,525
CLASSIFIED SALARIES	256,421.89	322,573	346,018
EMPLOYEE BENEFITS	649,306.03	699,788	687,457
BOOKS & SUPPLIES	14,602.28	39,581	19,104
SERVICES	151,544.07	191,136	217,601
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 3,060,584.51	\$ 3,188,615.00	\$ 3,159,705.00

<i>Enrollment</i>	<i>411 Students</i>
<i>Teachers</i>	<i>16</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.875</i>
<i>Aide time as allocated by formula.</i>	

Restricted General Fund Budget

Rock Creek receives Lottery funding (\$8.83 per student) as well as funding for Special Education programs.

Rocklin Elementary School

Our Mission:

The mission of Rocklin Elementary School, a richly diverse educational community and leader in academic excellence, is to ensure that all students are valued and supported in a collaborative environment to reach their full potential through a system distinguished by:

- *Unique opportunities for critical thinking, intellectual curiosity, and technological innovation*
- *A culture of academic, emotional, and social balance*
- *Partnerships with our families and the community*

ROCKLIN ELEMENTARY SCHOOL

5025 Meyers Street

Rocklin, CA 95677

(916) 624-3311

Principal: Amanda Makis



ROCKLIN ELEMENTARY SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The average allotment for each elementary site is \$69.02 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Rocklin Elementary	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	2,021,040.60	2,281,359	2,401,775
CLASSIFIED SALARIES	274,109.55	384,303	410,485
EMPLOYEE BENEFITS	712,595.60	909,301	946,277
BOOKS & SUPPLIES	22,862.83	58,935	26,276
SERVICES	102,129.88	142,893	134,701
CAPITAL OUTLAY	.00	4,200	
TOTAL SITE BUDGET	\$ 3,132,738.46	\$ 3,780,991.00	\$ 3,919,514.00

<i>Enrollment</i>	<i>609 Students</i>
<i>Teachers</i>	<i>24</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>2</i>
<i>Aide time as allocated by formula.</i>	

Restricted General Fund Budget

Rocklin receives Lottery funding (\$8.83 per student) as well as funding for Special Education and Title 1 programs.

Ruhkala Elementary School

Our Mission:

The mission of Ruhkala Elementary, a community of inspired leaders, is to ignite the passion in each individual student for learning and leading through engaging innovative opportunities, challenging education experiences, and cohesive partnerships with families

RUHKALA ELEMENTARY SCHOOL

6530 Turnstone Way

Rocklin, CA 95765

(916) 632-6560

Principal: Lara Kikosicki

RUHKALA ELEMENTARY SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The average allotment for each elementary site is \$69.02 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Ruhkala	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	1,382,040.90	1,888,328	1,863,961
CLASSIFIED SALARIES	284,635.14	338,524	309,245
EMPLOYEE BENEFITS	494,328.15	707,086	685,834
BOOKS & SUPPLIES	9,835.68	23,855	15,749
SERVICES	180,762.09	202,419	230,769
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 2,351,601.96	\$ 3,160,212.00	\$ 3,105,558.00

<i>Enrollment</i>	<i>297 Students</i>
<i>Teachers</i>	<i>14</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.75</i>
<i>Aide time as allocated by formula.</i>	

Restricted General Fund Budget

Ruhkala receives Lottery funding (\$8.83 per student).

Sierra Elementary School

Our Mission:

The highest aspiration of Sierra Elementary, an International Baccalaureate World School, is to ensure that all young people are inspired to become confident, life-long learners who thrive intellectually and are globally-minded, compassionate, and balanced.

Sierra is distinguished by:

- *Academic rigor through guided inquiry instruction*
- *Relevant and diverse learning opportunities*
- *A nurturing and supportive environment in collaboration with parents and community*

SIERRA ELEMENTARY SCHOOL

6811 Camborne Way

Rocklin, CA 95677

(916) 788-7141

Principal: Amy Westberg



SIERRA ELEMENTARY SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then give a per student discretionary allotment. The average allotment for each elementary site is \$69.02 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Sierra	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	1,960,826.67	2,017,465	\$ 2,101,048.00
CLASSIFIED SALARIES	275,005.34	284,102	\$ 294,861.00
EMPLOYEE BENEFITS	633,418.26	675,840	\$ 760,134.00
BOOKS & SUPPLIES	15,559.10	20,532	\$ 20,633.00
SERVICES	125,408.02	147,434	\$ 157,997.00
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 3,010,217.39	\$ 3,145,373.00	\$ 3,334,673.00

<i>Enrollment</i>	<i>437 Students</i>
<i>Teachers</i>	<i>17</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.75</i>
<i>Aide time as allocated by formula.</i>	

Restricted General Fund Budget

Sierra receives Lottery funding (\$8.83 per student) as well as funding for Special Education programs.

Sunset Ranch Elementary School

Our Mission:

The mission of Sunset Ranch Elementary, an innovative and community-centered school, is to empower our students and staff to be passionate learners striving towards personal excellence through a system distinguished by:

- *A culture of inclusion and collaboration among all students, staff, families, and the great community;*
- *The development of self-reliant and civic-minded critical thinkers;*
- *A caring environment that fosters academic, physical, emotional, and social growth;*
- *The use of dynamic, engaging, and relevant practices that redefine learning.*

SUNSET RANCH ELEMENTARY SCHOOL

2500 Bridlewood Drive

Rocklin, CA 95765

(916) 624-2048

Principal: Lori Kircher

SUNSET RANCH ELEMENTARY SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The average allotment for each elementary site is \$69.02 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

<i>Enrollment</i>	<i>574 Students</i>
<i>Teachers</i>	<i>22</i>
<i>Administrators</i>	<i>1.0</i>
<i>Clerical</i>	<i>1.875</i>
<i>Aide time as allocated by formula.</i>	

Sunset Ranch	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	2,655,136.62	2,422,812	2,280,417
CLASSIFIED SALARIES	368,415.81	372,045	378,921
EMPLOYEE BENEFITS	888,736.32	893,269	859,453
BOOKS & SUPPLIES	19,363.88	53,048	43,108
SERVICES	172,898.97	194,302	221,226
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 4,104,551.60	\$ 3,935,476.00	\$ 3,783,125.00

Restricted General Fund Budget

Sunset Ranch receives Lottery funding (\$8.83 per student) as well as funding for Special Education programs.

Twin Oaks Elementary School

Our Mission:

The mission of Twin Oaks Elementary, a Leader in Me Lighthouse School, is to challenge all students to develop their unique potential, become life-long learners and value their community through a school distinguished by:

- *A culture of personal leadership development*
- *Engaging and relevant instruction with high academic expectations*
- *Respectful collaboration and communication*

TWIN OAKS ELEMENTARY SCHOOL

2835 Club Drive

Rocklin, CA 95765

(916) 624-4101

Principal: Jamie Iverson

TWIN OAKS ELEMENTARY SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The average allotment for each elementary site is \$69.02 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Twin Oaks	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	1,838,751.68	1,904,950	1,969,960
CLASSIFIED SALARIES	300,886.89	314,173	342,066
EMPLOYEE BENEFITS	644,986.90	713,016	732,175
BOOKS & SUPPLIES	15,976.38	29,713	33,594
SERVICES	155,256.88	186,911	211,422
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 2,955,858.73	\$ 3,148,763.00	\$ 3,289,217.00

<i>Enrollment</i>	<i>517 Students</i>
<i>Teachers</i>	<i>19</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.75</i>
<i>Aide time as allocated by formula.</i>	

Restricted General Fund Budget

Twin Oaks receives Lottery funding (\$8.83 per student) as well as funding for Special Education programs.

Valley View Elementary School

Our Mission:

The mission of Valley View Elementary School, a distinguished leader in educational excellence, is to empower all students to become critical thinkers, effective communicators, and engaged collaborators who demonstrate passion and independence in order to thrive academically and personally through:

- *A safe and positive environment*
- *Relevant and challenging curriculum*
- *Social and emotional development*
- *Opportunities for enrichment and community engagement*

VALLEY VIEW ELEMENTARY SCHOOL

3000 Crest Drive

Rocklin, CA 95765

(916) 435-4844

Principal: Shari Anderson

VALLEY VIEW ELEMENTARY SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The average allotment for each elementary site is \$69.02 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Valley View	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	2,350,953.49	1,622,952	1,600,613
CLASSIFIED SALARIES	288,082.53	300,056	325,648
EMPLOYEE BENEFITS	785,301.34	604,758	610,232
BOOKS & SUPPLIES	21,523.12	42,977	28,052
SERVICES	136,882.22	167,379	189,633
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 3,582,742.70	\$ 2,738,122.00	\$ 2,754,178.00

<i>Enrollment</i>	<i>364 Students</i>
<i>Teachers</i>	<i>14</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.75</i>
<i>Aide time as allocated by formula.</i>	

Restricted General Fund Budget

Valley View receives Lottery funding (\$8.83 per student) as well as funding for Special Education programs.

Granite Oaks Middle School

Our Mission:

Our mission at Granite Oaks Middle School, a leader in collaborative and dynamic learning, is to inspire all students to develop their unique abilities with a well-balanced, quality educational experience through high academic standards and diverse extra curricular opportunities strengthened by engagement with our families and community.

GRANITE OAKS MIDDLE SCHOOL

2600 Wyckford Blvd.

Rocklin, CA 95765

(916) 315-9009

Principal: Jay Holmes

GRANITE OAKS MIDDLE SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The average allotment for each middle school site is \$70.09 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Granite Oaks	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	1,675,562.48	4,597,015	4,545,022
CLASSIFIED SALARIES	502,274.34	542,102	587,932
EMPLOYEE BENEFITS	662,964.17	1,657,063	1,639,159
BOOKS & SUPPLIES	51,800.61	78,550	44,673
SERVICES	224,762.33	265,295	302,475
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 3,117,363.93	\$ 7,140,025.00	\$ 7,119,261.00

<i>Enrollment</i>	<i>970 Students</i>
<i>Teachers</i>	<i>39</i>
<i>Administrators</i>	<i>2</i>
<i>Counselors</i>	<i>2</i>
<i>Clerical</i>	<i>5</i>
<i>Aide time as allocated by formula. One FTE librarian serves all District students.</i>	

Restricted General Fund Budget

Granite Oaks receives Lottery funding (\$8.83 per student) as well as funding for Special Education programs and a Career Technical Education Incentive Grant (CTEIG).

Spring View Middle School

Our Mission:

Our mission at Spring View Middle School, a safe, rigorous and diverse learning community, is to inspire all students to become informed, resilient individuals who strive to reach their unique potential through innovation and relevant academic exploration, strengthened by an inclusive and collaborative culture.

SPRING VIEW MIDDLE SCHOOL

5040 5th Street

Rocklin, CA 95677

(916) 624-3381

Principal: Danielle Lauer

SPRING VIEW MIDDLE SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The average allotment for each middle school site is \$70.09 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Spring View	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	3,540,567.98	3,975,655	3,655,699
CLASSIFIED SALARIES	498,925.80	505,818	550,478
EMPLOYEE BENEFITS	1,213,779.47	1,443,872	1,357,342
BOOKS & SUPPLIES	28,306.41	45,823	31,681
SERVICES	235,731.72	297,129	329,987
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 5,517,311.38	\$ 6,268,297.00	\$ 5,925,187.00

<i>Enrollment</i>	<i>758 Students</i>
<i>Teachers</i>	<i>30.84</i>
<i>Administrators</i>	<i>2</i>
<i>Counselors</i>	<i>2</i>
<i>Clerical</i>	<i>4.5</i>
<i>Aide time as allocated by formula. One FTE librarian serves all District students.</i>	

Restricted General Fund Budget

Spring View receives Lottery funding (\$8.83 per student) as well as funding for Special Education, and Title I programs and a Career Technical Education Incentive Grant (CTEIG).

Rocklin High School

Our Mission:

Rocklin High School is an established, exceptional educational institution. Our mission is to empower each student to become a dynamic, life-long learner, positioned to succeed in a global community. Our collaborative and innovative system is distinguished by a creative learning environment that supports the physical, intellectual and emotional needs of each individual.

ROCKLIN HIGH SCHOOL

5301 Victory Lane

Rocklin, CA 95765

(916) 632-1600

Principal: Davis Stewart

ROCKLIN HIGH SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then give a per student discretionary allotment. The average allotment for each high school site is \$82.13 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Rocklin High	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	8,215,606.70	9,330,568	8,969,440
CLASSIFIED SALARIES	1,331,112.46	1,401,416	1,372,142
EMPLOYEE BENEFITS	2,897,957.73	3,417,356	3,334,937
BOOKS & SUPPLIES	63,596.02	111,227	86,698
SERVICES	730,078.59	760,558	869,343
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 13,238,351.50	\$ 15,021,125.00	\$ 14,632,560.00

<i>Enrollment</i>	<i>1995 Students</i>
<i>Teachers</i>	<i>73.5</i>
<i>Athletic Director</i>	<i>0.5</i>
<i>Activities Director</i>	<i>0.5</i>
<i>Discipline Technician</i>	<i>2.34</i>
<i>Career Technician</i>	<i>1</i>
<i>Library Technician</i>	<i>1</i>
<i>Network Coordinator</i>	<i>1</i>
<i>Administrators</i>	<i>4</i>
<i>Counselors</i>	<i>4</i>
<i>Clerical</i>	<i>10.44</i>
<i>One FTE librarian serves all District students.</i>	

Restricted General Fund Budget

Rocklin High receives Lottery funding (\$8.83 per student) as well as funding for Special Education programs and a Career Technical Education Incentive Grant (CTEIG).

Whitney High School

Our Mission:

The mission of Whitney High School, a leader in providing diverse student opportunities, is to ensure each student achieves personal goals, develops individual purpose, and becomes college and career ready. Each student will be a strong self-advocate in a culture distinguished by character, critical thinking, communication, collaboration, and creativity that promotes safety and social growth. Whitney High School...

FIND PURPOSE. FIND PASSION. FIND YOU

WHITNEY HIGH SCHOOL

701 Wildcat Blvd.

Rocklin, CA 95765

(916) 632-6500

Principal: Scott Collins

WHITNEY HIGH SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then give a per student discretionary allotment. The average allotment for each high school site is \$82.13 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Whitney High	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	7,699,715.62	8,091,683	\$8,074,247.00
CLASSIFIED SALARIES	1,219,917.41	1,238,841	\$1,219,451.00
EMPLOYEE BENEFITS	2,634,189.37	2,828,826	\$3,080,421.00
BOOKS & SUPPLIES	55,733.24	92,191	\$86,904.00
SERVICES	675,876.94	804,853	\$939,318.00
CAPITAL OUTLAY		\$ -	
TOTAL SITE BUDGET	\$ 12,285,432.58	\$ 13,056,394.00	\$ 13,400,341.00

<i>Enrollment</i>	<i>1917 Students</i>
<i>Teachers</i>	<i>72.83</i>
<i>Activities Director</i>	<i>0.5</i>
<i>Athletic Director</i>	<i>0.5</i>
<i>ROTC</i>	<i>2</i>
<i>Discipline Technician</i>	<i>2.47</i>
<i>Career Technician</i>	<i>1</i>
<i>Library Technician</i>	<i>1</i>
<i>Network Coordinator</i>	<i>1</i>
<i>Administrators</i>	<i>4</i>
<i>Counselors</i>	<i>4</i>
<i>Clerical</i>	<i>10.19</i>
<i>One FTE librarian serves all District students.</i>	

Restricted General Fund Budget

Whitney High receives Lottery funding (\$8.83 per student) as well as funding for Special Education programs and a Career Technical Education Incentive Grant (CTEIG).

Victory High School

Our Mission:

The mission of Victory High School, a leading center of excellence for unique student opportunities, is to ensure each student reaches their full individual potential academically, socially, and emotionally, as well as discover their purpose and passion through a school community distinguished by:

- *Focusing on individual student learning objectives, college and career goals, and life skills*
- *Providing a safe environment for academic, social, and emotional needs, including reduced class size*
- *Cultivating self-discovery and advocacy through constructive risk taking*
- *Respecting diversity and promoting positive peer and community relationships*

VICTORY HIGH SCHOOL

3250 Victory Drive

Rocklin, CA 95765

(916) 632-3195

Principal: Skott Hutton



VICTORY HIGH SCHOOL

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then give a per student discretionary allotment. The allotment for this site is \$97.67 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

Victory High	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	591,425.86	643,996	605,618
CLASSIFIED SALARIES	159,034.76	169,779	166,236
EMPLOYEE BENEFITS	235,499.75	268,509	248,917
BOOKS & SUPPLIES	945.71	3,915	3,870
SERVICES	64,287.85	85,565	95,938
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 1,051,193.93	\$ 1,171,764.00	\$ 1,120,579.00

<i>Enrollment</i>	<i>79 Students</i>
<i>Teachers</i>	<i>5.5</i>
<i>Administrators</i>	<i>0.4</i>
<i>Discipline Technician</i>	<i>0.75</i>
<i>Counselor</i>	<i>0.68</i>
<i>Clerical</i>	<i>1.2</i>
<i>One FTE librarian serves all District students.</i>	

Restricted General Fund Budget

Victory High receives Lottery funding (\$8.83 per student) as well as funding for Special Education and Title 1 programs.

Rocklin Alternative Education Center

Our Mission:

The mission of Rocklin Alternative Education Center, a unique, innovative, and collaborative 7-12 educational community, is to ensure our students become academically, socially, and emotionally balanced, discover their passion for lifelong learning, and thrive individually.

Rocklin Alternative Education Center is distinguished by the following:

- *Academic rigor with flexible pathways for college and career readiness*
- *Highly qualified staff dedicated to identifying and addressing individual student needs*
- *Recognition and celebration of our students' unique potential*

Rocklin Alternative Education Center
3250 Victory Drive
Rocklin, CA 95765
(916) 632-3195

Principal: Skott Hutton

ROCKLIN ALTERNATIVE EDUCATION CENTER

Unrestricted General Fund Budget

Each school site budget is constructed to cover salaries and fringe benefits of allocated staff. The site is then given a per student discretionary allotment. The allotment for this site is \$106.37 per student based upon the formula. The final adjustment will be recalculated when enrollment is finalized in October 2023. This allotment is distributed to a number of accounts to pay for instructional materials, extra hourly and overtime, staff development, office supplies, as well as printing, other services (i.e. field trips, consultants' fees) and discretionary equipment purchases. Line item utility costs are budgeted for each site under the services category.

MULTI-YEAR SUMMARY

Unrestricted

RAEC	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	509,084.61	440,311	372,886
CLASSIFIED SALARIES	73,912.36	83,128	45,449
EMPLOYEE BENEFITS	153,184.61	145,480	99,075
BOOKS & SUPPLIES	3,285.24	5,712	4,020
SERVICES	1,440.18	2,054	1,929
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 740,907.00	\$ 676,685.00	\$ 523,359.00

<i>Enrollment</i>	<i>54 Students</i>
<i>Teachers</i>	<i>3</i>
<i>Counselors</i>	<i>0.32</i>
<i>Administrators</i>	<i>0.6</i>
<i>Clerical</i>	<i>0.8</i>

Restricted General Fund Budget

Rocklin Alternative Education Center receives Lottery funding (\$8.83 per student) as well as funding for Special Education programs.

ROCKLIN VIRTUAL CAMPUS

The Rocklin Virtual Campus (RVC) was launched in June 2020 to provide an educational alternative for students interested in full-time distance learning due to the COVID-19 pandemic. RVC is being extended into the 2023-24 school year for a small number of students who still require this option. The students will be overseen by 2 teacher/facilitators. The current estimated enrollment is 30 students.

MULTI-YEAR SUMMARY

Unrestricted

Virtual Campus (LO3 99)	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
CERTIFICATED SALARIES	\$ 211,182.68	\$ 228,212.00	\$ 228,212.00
CLASSIFIED SALARIES	\$ -	\$ -	\$ -
EMPLOYEE BENEFITS	\$ 62,324.24	\$ 72,085.00	\$ 71,030.00
BOOKS & SUPPLIES	\$ 31,329.89	\$ 2,575.00	\$ 2,500.00
SERVICES	\$ 138,519.80		
CAPITAL OUTLAY			
TOTAL SITE BUDGET	\$ 443,356.61	\$ 302,872.00	\$ 301,742.00

<i>Enrollment</i>	<i>30 Students</i>
<i>Teachers</i>	<i>2</i>

Special Revenue Funds

Cafeteria Fund

Deferred Maintenance Fund

Cafeteria (Fund 13)

The Food Service program of a public school district may be set up as either a fund or as an account. One of the primary distinctions between the types of accounting systems is that an account structure has its financial transactions maintained in a local bank while a fund has its financial transactions maintained in the County Treasury. The Rocklin Unified School District currently utilizes the Fund Structure for food services financial transactions. The Cafeteria Fund is used to account separately for federal, state, and local revenues as well as all expenditures relative to the operation of the District's Nutrition Services program. The purpose of the Nutrition Services program is to provide nutritious attractive meals to the students. The District participates in the *National School Breakfast and Lunch* program. In 2022-23, the district served an average of 5,580 lunches and 2,408 breakfasts from Kindergarten through twelfth grade. In addition, the District provides *a la carte* and adult meals during the school year as well as nutritious meals to all students during the summer school program. The number of meals served for 2021-22 decreased from 2020-21.

Revenue for the Cafeteria Fund comes from several sources, including the federal and state government (as well as fees paid by parents until March 2020). In addition to serving student meals, school site staff also purchase meals on a daily basis. Both the state and federal governments provide assistance to parents in providing a subsidy for the cost of meals served to students whose family income is within defined parameters. These subsidies are offered for breakfast and lunch to ensure that all children are offered nutritious meals on a daily basis. Due to COVID-19 pandemic, the USDA allowed the district to operate under the Seamless Summer Option (SSO) where all meals were free of charge from March 2020 through June 2022 .

2022-23 student participation as well as state and federal reimbursement rates for the lunch program were:

	Reimbursement Funding Data/Meal						Annual Student Participation Data ¹			
	State			Federal			Free	Reduced	Paid	Total Served
	Free	Reduced	Paid	Free	Reduced	Paid				
Lunch	\$0.895	\$1.295	\$4.455	\$4.41	\$4.01	\$0.85	199,587	25,556	778,722	1,003,865
Breakfast	\$0.895	\$1.195	\$2.655	\$2.26	\$1.96	\$0.50	83,992	10,545	338,486	433,023

The estimated 2022-23 participation data was used in preparing the 2023-24 budgeted revenues.

¹Data through June 1, 2023



Rocklin Unified School District rolled out the California Universal Meals Program in the 2022-2023 school year to ensure all students have access to two nutritious meals each school day. Starting on August 10, 2022, all RUSD schools will offer their students free breakfast and lunch in order to equitably provide and encourage all students to eat nutritious meals each day.

Breakfast will be offered before school at Antelope Creek, Parker Whitney, and Rocklin elementary schools, Granite Oaks, and Spring View middle schools, Rocklin, Victory, and Whitney high schools. Breakfast will be offered during first recess at Breen, Cobblestone, Quarry Trail , Rock Creek, Ruhkala, Sierra, Sunset Ranch, Twin Oaks and Valley View elementary schools. The history of meals served in the last seven years, plus the projected number to be served in 2023-24 is:

Meals Served 2017-18 to 2023 –24		
Year	Lunch	Breakfast
2017-18	655,739	86,782
2018-19	689,098	86,422
2019-20	647,695	128,920
2020-21	542,234	287,052
2021-22	981,045	174,598
2022-23 Est	1,003,865	433,023
2023-24 Est	1,005,000	434,000

The summary budget of this fund is:

	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
Beginning Balance	\$1,182,670	\$2,833,451	\$5,311,603
Plus: Revenue	5,446,750	7,560,528	7,377,793
Transfers in from General Fund	-	-	-
Available Resources	\$6,629,420	\$10,393,979	\$12,689,396
Less: Expenditures	3,706,277	4,967,882	4,842,929
Transfers out to General Fund	89,692	114,494	113,492
Ending Balance	\$2,833,451	\$5,311,603	\$7,732,975

Deferred Maintenance (Fund 14)

This fund was created by the State Legislature in 1980 to assist school districts with the tremendous financial burden of maintaining school facilities. Originally the concept for the Deferred Maintenance funding was to have one-half of the annual revenue provided by the District. The State was intended then to match that contribution making up the other 50% of the fund's revenue. In 2013-14, the State eliminated the State Deferred Maintenance Program. Due to budget cuts in 2018-19 and 2019-20, the District has discontinued the practice of transferring funding for deferred maintenance to this fund at this time. Routine Restricted Maintenance funds are being used for maintenance projects.

The most recent Deferred Maintenance projection for Rocklin Unified School District indicates an annualized deferred maintenance need of \$1,500,000.

Funds in the Deferred Maintenance Fund may be used for the major repair or replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems, and the exterior and interior of school buildings.

Rocklin Academy and Rocklin Academy II (independent charter schools) are housed on the Ruhkala Elementary School campus. They contribute funds each year (\$42,800 projected in 2023-24) towards future deferred maintenance needs.

	2020-21 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
Beginning Balance	\$1,440,549	\$1,602,594	\$1,708,605
Plus: Revenue	121,718	67,805	35,010
Transfers In	40,327	42,800	42,800
Available Resources	\$1,602,594	\$1,713,199	1,786,415
Less: Expenditures	-	4,594	-
Ending Balance	\$1,602,594	\$1,708,605	\$1,786,415

CAPITAL PROJECTS FUNDS

Capital Facilities (Developer Fee) Fund

County School Facilities Fund

Special Reserve for Capital Outlay Fund

Developer Fee (Fund 25)

The Board of Trustees authorized the collection of school facilities fees, commonly referred to as “developer fees”, in January, 1987. The fees and the process for collection are in accordance with Government Code Section 53080. Funds collected must be placed in a separate capital facilities account and can only be used for the construction and reconstruction of school facilities. The adoption of Senate Bill 50 (SB50) and the passage of Proposition 1A on November 3, 1998 has authorized school districts to charge developer fees based upon prescribed state guidelines. These guidelines required the District to adopt a school facilities needs analysis every even numbered year.

Effective June 21, 2022, the maximum developer fee levy scheduled is:

Residential Development	\$4.79 per square foot
Commercial / Industrial	\$0.78 per square foot

The Developer Fee Fund will be used to account for all proceeds and uses of the fees. The 2023-24 budget is predicted upon a preliminary estimate of \$1M in collections during the fiscal year.

Fees derived from the developer levy are difficult to predict because of significant external variables that are largely related to the local economy.

Housing sales have decreased over the last twelve months. In 2022-23, there were 102 Single Family Unit housing permits pulled through April 2023, which is a decrease of 132 permits over 2021-22.

In 2023-24, \$50,019 is budgeted for salaries and benefits and \$475,875 for the Certificates of Participation (COP) principal and interest. Total expenses budgeted are \$568,128.

Developer Fee (Fund 25) Budget Summary

	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
Beginning Balance	\$17,204,790	\$20,036,946	\$21,425,978
Plus: Revenue	4,058,575	2,310,457	1,437,367
Proceeds from COPs	-	-	-
Other Financing Sources	-	-	-
Available Resources	\$21,263,365	\$22,347,403	\$22,863,345
Less: Expenditures	1,226,418	921,425	568,128
Transfers Out	-	-	-
Ending Balance	\$20,036,947	\$21,425,978	\$22,295,217

County School Facilities (Fund 35)

The School Facilities Act of 1998, also known as Prop 1A, gave the District the flexibility to spend funds in any expenditure category for the acquisition and construction of school facilities. Funding is provided in one lump sum by the State Allocation Board, with the possibility of special smaller grants for specific unique instances, as well as transfers in from other funds.

In 2022-23, the District received a reimbursement of \$17,168,843 for Quarry Trail Elementary School Project.

	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
Beginning Balance	\$12,931	\$12,617	\$17,470,470
Plus: Revenue	(314)	\$17,457,853	\$358,504
Available Resources	\$12,617	\$17,470,470	\$17,828,974
Less: Expenditures	-	-	-
Ending Balance	\$12,617	\$17,470,470	\$17,828,974

Special Reserve for Capital Outlay (Fund 40)

The Rocklin Unified School District utilizes a capital projects fund for facility improvements, portable classroom expenditures, and equipment purchases. In past years, funding for these purposes have been generated through real property rebates, State School Building Program reimbursements, Transportation JPA rebates, and transfers from the General Fund. In 2021-22, the Southern Placer Schools Transportation Authority was dissolved and a balance of \$146k was deposited in this fund.

	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
Beginning Balance	\$746,606	\$636,081	\$622,745
Plus: Revenue	130,304	28,513	13,095
Transfers In	-	-	-
Available Resources	\$876,910	\$664,594	\$635,840
Less: Expenditures	(240,829)	(41,849)	-
Transfers Out	-	-	-
Ending Balance	\$636,081	\$622,745	\$635,840

COMMUNITY FACILITIES DISTRICT (CFD) FUNDS

Mello-Roos Debt Service
(Bond Repayment) Fund

Mello-Roos Capital Project Fund

Community Facilities Districts

Mello-Roos Project (Fund 49) & Mello-Roos Bond Repayment (Fund 52)

General Information

The Mello-Roos Community Facilities Act¹ was enacted into law by the California Legislature in response to the need to finance public facilities. The act authorizes a local governmental agency, such as a school district, to form a Community Facilities District (CFD) within a defined set of boundaries to provide facilities and certain services to support the population therein. The CFD is created for financing purposes only, and is governed by the agency that formed it.

Rocklin Unified School District has three Community Facilities (CFD #1, CFD #2 and CFD #3) which were formed in response to facilities' needs created by housing development. Tax collections within each defined area are deposited annually by the Placer County Tax Assessor's Office into a designated fund, and payments or transfers are made according to the adopted budget each fiscal year.

The Governing Board of the District shall determine all amounts necessary to pay current scheduled debt service on all outstanding bonds including all scheduled mandatory sinking fund payments, and to pay all annual and current expenses of administering the CFDs. The total amount so determined shall be the "Special Tax Requirement". These rates are determined in August of each year. The maximum annual tax rates in CFD #1 and CFD #2 for developed and undeveloped-approved parcels for the fiscal year 2022-23 are as follows:

	Developed Parcels	Undeveloped- Approved Parcels
Single Family Units	\$1,092.77	\$273.19
Duplex/Half plex Units	\$819.57	\$204.89
Multi-Family Homes	\$546.38	-
Mobile Homes	\$273.19	\$68.29

¹ Amended by Chapter 2.5, Part I, Division 2, Title 5 of the Government Code of the State of California



Community Facilities Districts

Mello-Roos Project (Fund 49) & Mello-Roos Bond Repayment (Fund 52)

The maximum annual tax rates in CFD #3 for developed and undeveloped-approved parcels for the fiscal year 2022-23 were as follows:

	Developed Parcels	Undeveloped- Approved Parcels
Single Family Units	\$908.08	\$227.20
Duplex/Halfplex Units	\$681.10	\$170.50
Multi-Family Homes	\$454.16	-
Mobile Homes	\$227.20	\$56.94

The annual escalation rate of the tax in CFD #1 and CFD #2 is 3% and in CFD #3 is 2%. The “Special Tax Requirement” for the districts shall be divided by the number of taxable units within the District’s CFDs and multiplied by the tax rate. If the Special Tax levy is not sufficient to meet the Special Tax Requirements, the backup tax on undeveloped approved parcels will be levied. A developed parcel in CFD #1, CFD #2 and CFD #3 will continue paying the annual special tax for a total of 22 years, 25 years and 30 years respectively at which time the parcel will have satisfied its school funding obligation and will be classified as exempt. The initial year for levying the special tax is the year a building permit is issued for a parcel.

The CFDs operate with two funds serving different functions. Funds 52 collects tax deposits made by the Placer County Tax Assessor’s Office. Its primary function is to retain funds to make debt service payments on bonds and transfer budgeted funds. The second fund is the Project Fund 49. It receives revenue through transfers from the bond fund to pay for site acquisition and construction of new elementary schools (CFDs #1, CFD #2 and CFD #3) and middle schools (CFD #3), as well as construction costs for site improvements and additions or modernization to existing facilities; administrative expenses; portable lease payments; and Certificates of Participation (COPs) annual debt service payments.

On September 20, 2006, the Board adopted Resolution No. 06-07-09 authorizing the sale of \$19,890,000 COPs for the purpose of acquiring property for the sites of two elementary schools and one middle school. COPs’ debt service payments are accounted for in Fund 49. On May 6, 2020, the Board adopted Resolution No. 19-20-23 to refinance the COPs. The District issued \$6,750,000 refinancing COPs on May 20, 2020.

Community Facilities Districts

Mello-Roos Project (Fund 49) & Mello-Roos Bond Repayment (Fund 52)

On August 7, 2019, the Board adopted Resolution No.19-20-06 authorizing the sale of bonds to finance a portion of the New Elementary School #12. The District sold \$25,160,000 in bonds.

COMMUNITY FACILITIES DISTRICT #3 (One Time Special Tax)

Since CFD # 3 was created, the costs of construction and land have increased significantly. One method of increasing revenue is to add a one-time tax on every parcel that would be collected from the developer at the time of housing permit issuance. On March 16, 2005, the Board approved Resolution No. 04-05-26 to consider amending the rate and method of appropriation, and manner of collection of special tax by CFD #3. Following hearings, and an election on June 22, 2005, the Board approved a resolution certifying the election to amend the rate to include a one-time tax on every parcel that would average \$1,500 per single family unit and \$1,000 per multiple family unit, to be paid by the developer at the time of permit pull. \$75,000 of revenue from the one-time tax per parcel has been budgeted in 2023-24, which is deposited and accounted for in Fund 49.

	Authorized Debt	Available for Issuance
CFD #1	\$80,000,000	
CFD #2	\$26,000,000	\$163.86
CFD #3	\$36,000,000	\$10,840,000

Community Facilities Districts

Mello-Roos Project (Fund 49)

Budget Summary of Fund 49:

	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
Beginning Balance	\$17,954,123	\$8,781,330	\$8,435,747
Plus: Revenue	(8,355)	485,659	252,653
Transfers In	1,200,000	1,200,000	1,200,000
Available Resources	\$19,145,768	\$10,466,989	\$9,888,400
Less: Expenditures	10,364,439	\$2,031,242	1,284,284
Transfers Out	-	-	-
Ending Balance	\$8,781,329	\$8,435,747	\$8,604,116

Community Facilities Districts

Mello-Roos Bond Repayment (Fund 52)

Budget Summary of Fund 52—Debt Repayment is:

	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
Beginning Balance	\$8,633,415	\$7,771,502	\$9,107,576
Plus: Revenue	7,864,671	9,303,633	8,687,118
Transfers In	-	-	-
Available Resources	\$16,498,086	\$17,075,135	\$17,794,694
Less: Expenditures	7,526,585	6,767,559	6,109,776
Transfers Out	1,200,000	1,200,000	1,200,000
Ending Balance	\$7,771,502	\$9,107,576	\$10,484,918

Expendable Trust Fund

Retiree Benefit Fund

Irrevocable Trust Fund

Retiree Benefit (Fund 71)

The Retiree Benefit Fund is used to fund employee retirement health benefit payments. The fund was established in 1997 as an expendable trust fund. During fiscal year 1996-97, the District transferred \$1,000,000 into the Retiree Benefit Fund to partially fund this liability. The District has made yearly contributions to the Retiree Benefit Fund since 1999. The amount included in this year's budget is \$0, as the fund is almost fully funded.

In 2006-07, the District established an irrevocable trust fund and implemented Governmental Accounting Standards Board Statements (GASBs) 43 and 45. The District implemented GASBs 74 and 75 which replaced GASBs 43 and 45 in 2017-18. The activity for retiree benefits continues to be accounted for in Fund 71 in accordance with the California School Accounting Manual.

The total OPEB liability in the June 30, 2022 actuarial valuation was \$7,037,687.

Budget Summary of Fund 71:

	2021-22 Actuals	2022-23 Estimated Actuals	2023-24 Adopted Budget
Beginning Balance	\$6,632,864	\$5,900,416	\$5,470,105
Plus: Revenue	566,018	918,321	784,079
Available Resources	\$7,198,882	\$6,818,737	\$6,254,184
Less: Expenditures	1,298,466	1,348,632	1,338,072
Ending Balance	\$5,900,416	\$5,470,105	\$4,916,112

History

California's Public Education Funding History

THE GENERAL FUND

CALIFORNIA'S PUBLIC EDUCATION SYSTEM - California's Constitution requires the State to maintain free elementary and secondary public schools for all children. Attendance is compulsory from ages 6 to 18 or until graduation. There are 1,018 separate districts. Of these districts, over 345 are unified, kindergarten through twelfth grade; 76 are high school only, ninth through twelfth; and 597 are elementary only, kindergarten through eighth grade and others of various compositions.

School districts' enrollments vary a great deal. The two largest are San Diego at 112,790 and Los Angeles Unified School District with over 538,295 students (most recent information available from CDE). Rocklin Unified School District, with a projected student enrollment of 11,511 in 2023-24 (excludes PCOE), is a medium size district. Most of the school districts are very small; almost half containing fewer than 1,500 students. Over half of the children in the State live in the Southern California area, with another large population concentration in the San Francisco Bay area.

The geographical diversity is matched by the differences among the children themselves. In the last decade the composition of California's student population has changed dramatically. Student population in 1994 was 5,267,277; in 2022-23 (most recent information available from CDE) the number of children in California public schools was 5,852,544, an increase of 11%. Our District's profile has had an even more dramatic change. From 2003 to 2023, the District's student population grew by 33%. Total enrollment for the state decreased from 2021-22 to 2022-23 by 39,696 students. The District also saw a decrease in enrollment of 79 (excluding PCOE) during the same time period. These youngsters come to school with a great variety of ethnic backgrounds, languages, learning abilities and individual needs. All of these students and their teachers, administrators and

support personnel operate within a very complex financial structure, which is controlled by the Governor and legislature.

California's public education effort is a massive undertaking. Together, public schools and higher education consume about one third of the total budget of a state whose Gross National Product, if it were a nation, would rank among the fifth largest in the world. Approximately 5.9 million students, kindergarten through twelfth grade, will attend public schools in California in 2023-24. Statewide enrollment has declined from its peak in 2004-05.

Planning and budgeting for this system is highly complex and dependent upon a myriad of factors including collective bargaining agreements, legislative and gubernatorial politics, and local priorities. The schools' fiscal year runs from July 1 to June 30. With the passage of Proposition 25 in November 2010 requiring the Legislature to pass a budget by June 15 or lose pay for every day it is late, the budget was again this year passed on time.

FISCAL SUPPORT FOR CALIFORNIA SCHOOLS - Public support for education in California has traditionally been high. The State's higher education system is unparalleled and its massive community college system is available to all who seek access. Funding for California's public education has lost ground relative to other states since the early 1970s, the State's per pupil expenditures have typically been near the national average.

This statistic is misleading, however, when viewed in context of the relatively high cost of living in California. The latest National Education Association's (NEA) annual report on Ranking of the States ranks California 19th in 2021-22 expenditures per student enrolled (estimate).

SOURCES OF REVENUE FOR SCHOOLS – For 2023-24, the Proposition 98 funding level is \$106.8 billion of which \$79.1 billion is general fund per the May Revision.

STATE LOTTERY – From its start-up in 1985 through June 30, 2022, the California Lottery contributed over \$41 billion to public education. In each of the last twenty-two fiscal years, the Lottery provided over \$1 billion in sales revenue to California public education (\$2 billion in 2021-22).

According to the Lottery Act of 1984, it was the intent of the voters that the net revenues of the Lottery would be used to supplement the total amount of money allocated for public education. Proposition 98, approved by voters in 1988, constitutionally guarantees a percentage of total General Fund revenues for public schools. Lottery contributions to education are in addition to the General Fund revenues. The Lottery contribution is distributed quarterly to each K-12 school district and to the governing bodies of public colleges and universities based on enrollment, in equal amounts per student.

Lottery funds, which have ranged from 1.5% to 3.0% of the General Fund budget, are not a significant portion of the district's budget. Lottery proceeds can be expended for any instructional purpose except for research or for construction or acquisition of property. Lottery receipts are reviewed quarterly and changes to the budget plan are made as quarterly sales are reported.

Lottery monies which were intended to provide a boon to California public schools have become, after several years of wide fluctuations, a more predictable funding source. State-wide lottery funding has ranged from 1.0% to 4.5% of a district's budget. The estimated amount of \$237 per student for 2023-24 will be the largest payment in one year that schools receive from this single source. The volatility of lottery funding became very apparent in

1991-92 when schools state-wide had to adjust downward their lottery revenue projections to \$77 per student. Based upon Proposition 20, 50% of lottery revenue above the 1996-97 level is restricted for instructional materials. On April 8, 2010 the Legislature passed AB142 increasing the percentage of total annual revenues from the sale of lottery tickets from 34% to 37% for education.

PERSPECTIVE ON SCHOOL FINANCE - The period between the early 1970s to the present has been a turbulent one for public education. Swings in the state's economy, major changes forced by ballot initiatives and shifting legislative and gubernatorial priorities, have caused a great deal of uncertainty and, in many cases, hardship for schools.

The most striking development during this time was that schools became completely dependent upon the state government for decisions about how much money they would receive, as well as when and how they would receive it. The first step began in 1972 when the legislature, faced with rapidly escalating property taxes and a legal challenge to the school finance system, decided to set a limit on the amount of revenues each district could receive from taxes. For many years previously, school boards levied taxes on the assessed value of property within the district. Once the Revenue Limit was instituted, local taxes and, therefore, the Revenue Limit could be raised only with local district voter approval. Most districts made do with the legislature's annual increases to revenue limits.

At that time the range of revenue limits across the state was very wide. Historically, great variations had existed in both property tax rates and the property wealth within district boundaries.

This meant that districts were spending very different amounts. Therefore, when revenue limits were set at roughly each district's 1972 spending level, they too varied quite a lot, and property tax rates continued to be unequal district to district.

The Serrano vs. Priest court case, which began in 1968, focused on those inconsistencies. The school finance system, with its uneven tax burdens and disparate spending patterns, was eventually declared to be unconstitutional. The courts required the legislature to find a way to finance schools which would be more equitable for both taxpayers and students.

The response was Assembly Bill 65, passed in 1975, a law which called for the redistribution of property taxes to reduce the inequities. It also tried to narrow the disparities in revenue limits by granting annual increases on a sliding scale. Districts with low revenue limits received proportionately higher increases while others received lower increases. The intent of this equalization aid was to make revenue limits more nearly equal over time. In 1984 the Superior Court declared that sufficient compliance with the Serrano mandate had been achieved. In 2006-07, \$350 million was allocated for equalization aide. Discrepancies exist yet and equalization funding augmentations continue to be the subject of major legislative discussion.

Proposition 13, which passed in June 1978, partially solved the tax rate dilemma in the Serrano decision while causing other problems for schools. By setting a maximum property tax rate of 1%, Proposition 13 eliminated the apparent inequities in tax rates district to district. But by prohibiting voters from approving any increase in *ad valorem* property taxes (note that the authority to levy property taxes for capital improvement bonded indebtedness as re-authorized in 1986) and by drastically reducing property taxes across the state, it also canceled the link between local voters and local schools for funding education priorities. The legislature had to bail out school districts with state funds in Senate

Bill 154 in 1978 and Assembly Bill 8 the next year. The state took over the allocation of the remaining property taxes at that time, a move which has never been rescinded. Since then education has, with very rare exceptions, had to look to Sacramento for its funding. It is also important to note that an increase in property tax growth locally or within a county area does not mean an increase in funds for education; instead, the proportion of state funding is reduced.

From the beginning, the judge in the Serrano case asserted the importance of categorical programs. Supported by state taxes, categorical funds were deliberately excluded in any considerations about equity in local funding. During the 1970s, categorical funds grew quickly, due in large part to federal civil rights requirements, court decisions, new bilingual and special education regulations, and strong special interest groups. However, in 2013-14, with the change to the Local Control Funding Formula (LCFF) model (see Proposition 98 below), over 40 state categorical programs were eliminated and their funding was rolled into the LCFF. Most districts now have only minor amounts of categorical aid while others receive as much as 50% of their income from that source. In 2023-24, 10% of the Rocklin Unified School District General Fund Revenue is estimated to be from categorical sources.

The dependence of education on the State's budget is problematical from another point of view, the health of the state's economy. Post-Proposition 13, the state has swung from periods of accumulating reserves to deficit spending. Each year the education community has had great concern about how much money would be allocated for Cost-of-Living Adjustments and for special programs.

A big gain in funding for education came in 1983 with the passage of the comprehensive law, Senate Bill 813, authored by Senator Gary Hart, which provided millions of dollars for various educational reforms. Two significant reforms which directly benefited our students on an ongoing basis were the extension of the school year and lengthening of the school day.

Within four years the hope generated through SB 813 was accentuated by a new kind of fiscal crisis when the provisions of a constitutional amendment, Proposition 4, were triggered for the first time. Passed easily in November 1979, Paul Gann's Proposition 4 limited the amount of tax money which state and local governments, including school districts, can spend. This proposition became known as the Gann Limit.

Even the State's Gann Limit did not play an immediate role in school finance because high inflation caused it to grow faster than spending each year. But towards the end of the 1986-87 fiscal year the State realized unanticipated receipts of tax dollars--and hit its limit. The infamous \$1.0 billion tax rebate followed, only to be followed by a comparable funding shortfall the next year. Simultaneously the legislature and Governor produced a budget with very lean increases for kindergarten through twelfth grade education. Proposition 111, which was approved by the voters June 1990, resolved some of the problems for education funding inherent in the original Proposition 4 law and it also impacted education revenue guarantees set in Proposition 98. However, the initiative added additional complexities to our state fiscal policy arena--additional complexities unfortunately to a system fraught with a plethora of existing complexities.

Proposition 98 - The School Funding for Instruction Improvement and Accountability Constitutional Amendment, enacted by the California voters in the November 1988 general election, continues to have a most profound effect on our financial decision making. While this measure dramatically changed the rules of state budgeting, it did not in any way prevent the protracted battle for distribution of funds in Sacramento. Proposition 98 requires a major restructuring in state financing for elementary and

secondary schools and community colleges. It also includes provisions to stabilize the education funding base and to formalize public accountability measures at the state and school district level. School districts and community colleges are guaranteed either the same percentage of General Fund tax revenues they received in 1986-87 or the prior year funding level adjusted for enrollment and cost-of-living, whichever is the greater amount. This initiative also requires that a prudent state reserve be established to set aside funds for times of need or emergency. Because schools have funding priority over other state programs, the consequences of Proposition 98 are dramatic.

For the first time since its passage, Proposition 98 was suspended in 2004-05, resulting in a \$2 billion reduction to the 2004-05 Proposition 98 guarantee to schools. This reduction grew to \$3.2 billion over two years. The Superintendent of Schools and CTA filed a lawsuit against Governor Schwarzenegger to force the repayment of these funds to schools. In May 2006, a settlement was reached. It called for resetting the 2004-05 Proposition 98 minimum to the level it would have been if no suspension had occurred, which in turn, increased the 2005-06 and 2006-07 Proposition 98 minimums. This resulted in a one time payment of \$2.1 billion to be paid in 2006-07, and \$2.9 billion to be paid back beginning in 2007-08 for \$300 million and then \$450 million per year through 2013-2014. This repayment was earmarked for schools in the bottom two deciles of the Academic Performance Index; therefore, this district did not receive any of this funding.

For the second time since its passage, Proposition 98 was suspended in 2010-11, resulting in an estimated \$4.2 billion reduction to the 2010-11 Proposition 98 guarantee to schools.

The maintenance factor, which was nearly \$11 billion as recently as 2011-12 was fully repaid in the 2018-19 adopted state budget.

In 2011-12, the State permanently repealed AB3632 and shifted mental health services from counties to schools. The Proposition 98 guarantee was rebenched by \$221.8 million.

In November 2012 Proposition 30 passed. Proposition 30 provided for personal income tax increases for seven years (retroactive to 1/1/12) and sales tax increase for four years (effective 1/1/13) to prevent additional state funding cuts to K-12 education in 2013-14. The passage of Proposition 30 allowed the legislature to begin funding a new model for K-12 education. This new model was a dramatic shift from the last 40 years of funding in education. It eliminated over 40 categorical programs to give local school districts the flexibility to spend the funding on the locally determined priorities. The new model called the Local Control Funding Formula (LCFF) funds grade-span specific base grants with add-ons for K-3 grade span adjustment and 9-12 CTE. An additional 20% supplemental grant is added on for each unduplicated pupil who qualifies as low income, English language learner or foster youth.

In November 2016, Proposition 55 passed extending the personal income tax increases on incomes over \$250k approved in Proposition 30 in 2012 for 12 additional years to fund education and health care. It did not extend the sales tax increase in Proposition 30.

Before leaving the topic of Gann Limits and Proposition 98 and Proposition 111, it is important to discuss two other components of Proposition 98. This Constitutional Amendment states that any excess Gann revenues a school district receives must be spent for:

- Instructional Improvement
- Class Size Reduction
- Instructional Materials

It is important to remember that Prop 98 establishes the minimum funding level for K-14 education. Proposition 98 also requires that the school board implement a School Accountability Report Card for each school in the district. The Report Card includes criteria to measure educational improvement objectives such as:

- Instructional Improvement And Accountability
- Class Size Reduction
- Instructional Supplies
- Direct Student Services
- Staff Development
- Teacher Qualifications & Compensation
- Williams Settlement on School Facilities

The largest program, in terms of dollar amount and number of children served, is Special Education for the Disabled. According to California and federal law, each district is responsible for the appropriate education of every disabled child from age 3 to 21 who lives within its boundaries. The allocations do not cover the cost of educating each disabled child. Districts are required to contribute a certain amount of general purpose funds for Special Education and many spend much more. Home-to-school transportation is another program in which the expenditures in a district far exceed the available funding amounts which have not increased since 2007-08.

The LCFF model permanently freezes home-to-school funding at the 2007-08 level, reduced by 19.84%, as an add-on to the funding formula.

SCHOOL FACILITIES - Because of growing enrollments and aging facilities, support for districts which need to build or make major renovations to school buildings is in great demand. Although voters have regularly passed state bond measures for the construction or reconstruction of schools, demand far exceeds the supply of available dollars. School facility issues will be a major topic of state legislation for the next several years.

The Rocklin community has always supported the school district to provide facilities through passage of five General Obligation bond measures and through Community Facilities District bonds.

SUMMARY - To summarize, California funds each school district based on its average number of students' attendance and, beginning in 2013-14, on base grants for four grade spans, add-ons for TK-3 grade span adjustment and 9-12 career technical education, supplemental/concentration grants to provide supplemental services to low income and English learners, variously adjusted. Categorical aid, lottery funds and local funding are added to the LCFF income with the effect of creating different situations in individual districts. Each school district is dependent upon the condition of the State's economy and upon the preferences of the legislature and Governor. Support for K-12 education is 35.2% of the State's general fund budget in the 2023-24 May Revision. This automatically creates a competitive situation between education and all the other interests supported by the State government.

Within 45 days of the adoption of the State budget, the Rocklin Unified School District reviews and updates its local budget plan.

Glossary

Foreword

School finance can be daunting to understand, even for seasoned administrators. Some terms can have different meanings, depending on the context in which they are used.

The purpose of this glossary is to provide definitions of terms that are currently used in school finance discussions. The definitions used herein are written for the layperson. The definitions are appropriate for this intended purpose; however, in their simplification they lose some of their accuracy for the practicing administrator. This glossary should not be used as a technical guide for professionals with responsibility for implementing the many regulations associated with management of school district finances.

ADA - Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (see Attendance Reports). See also Concurrently Enrolled for a further definition of ADA.

AB 1200 - Legislation passed in 1991 which defined a system of fiscal accountability for school districts and county offices of education to prevent bankruptcy. The law requires districts to do multi-year financial projects, identify sources of funding substantial cost increases such as employee raises, and make public the cost implications of such increases before approving employee contracts.

ACCRUAL BASIS ACCOUNTING - Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

AD VALOREM TAXES - Taxes based on the value of property—such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

APPORTIONMENT - State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

APPROPRIATION BILL - A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner and purpose for the expenditure items.

APPROPRIATION FOR CONTINGENCIES – The portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer, i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

ASSESSED VALUE - The total value of property within a school district as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county local control funding formulas, as well as for Proposition 98 calculations.

ATTENDANCE REPORTS - Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA.

BASIC AID – The California Constitution guarantees that each school district will receive a minimum amount of state aid, called “basic aid,” equal to \$120 per ADA or \$2,400 per district, whichever is greater. “Basic aid school districts” are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts’ local control funding formula is funded by local property taxes.

BENEFIT ASSESSMENT DISTRICTS - See [Maintenance Assessment Districts](#).

BONDED INDEBTEDNESS - An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

CAFETERIA PLAN – A written plan for the health and welfare benefits of district employees, under which the employees may select from two or more particular benefits, to which payroll deductions may be paid. If the plan meets IRS regulations, the deductions (salary reductions) are not subject to income tax. The main advantage, thus, is to allow employees to purchase benefits (such as health insurance, disability protection, group life insurance group legal protection, and dental insurance) with “before-tax” dollars.

CATEGORICAL AID - Funds from the state or federal government granted to qualifying school districts for children with special needs, such as educationally handicapped for special programs. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their local control funding formula allocation.

CBEST The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

CBEDS California Basic Education Data System – the statewide system of collecting enrollment, staffing, and salary data from all school districts on an “Information Day” each October.

CERTIFICATED PERSONNEL - Employees who are required by the state to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.

CONCURRENTLY ENROLLED - Pupils who are both enrolled in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or classes for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

CONSUMER PRICE INDEX (CPI) - A measure of change in the cost-of-living compiled by the United States Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California and selected cities. The CPI is one of several measures of economic change.

COST OF LIVING ADJUSTMENT (COLA) - An increase in target funding for the local control funding formula or categorical programs. Current law ties COLAs to various indices. The amounts appropriated in a particular year may not be related to inflation.

CONTRIBUTION - The expenditure of school districts' general purpose funds for special purpose programs, such as Special Education or transportation. Encroachment occurs in most districts which provide services for handicapped children; other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

CREDENTIALLED TEACHER - One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements, and have passed the California Basic Education (CBEST).

CRITERIA AND STANDARDS - Local district budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. (See Education Code Sections 33127)

DECLINING ENROLLMENT ADJUSTMENT – A formula that cushions the drop in income in a district with a shrinking student population. Under current law, districts can count the higher of either prior or current year ADA.

DEFERRED MAINTENANCE - Major repairs of buildings and equipment which have been postponed by school districts.

DEFICITS - Funding shortfalls which occur whenever the state appropriations are insufficient to fund local district and county entitlements.

DEFICIT FACTOR - Reductions in state allocations to school districts or county offices of education caused by insufficient state appropriations.

DEFICIT SPENDING – Spending more than current revenues can support.

DEVELOPER FEES - A charge per square foot on residential and commercial construction. Developer fees are levied by school districts, with the maximum amount set by the state. Proceeds are used for building or renovating schools and for portable classrooms.

DIRECT SERVICES - Business, attendance, health, guidance, library services, and supervision of instruction (K-8 only) performed without cost by county offices of education for small districts: elementary, high school and unified districts with less than 901, 301, and 1501 ADA respectively.

EDUCATION CODE (EC) - The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Titles 5 and 8, the Government Code, and general statutes.

EDUCATION FUND/FOUNDATION - A tax-exempt organization established to raise funds and receive gifts and grants in support of a school district or individual schools.

ENCUMBRANCES - Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

ENDING BALANCE - Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district must have a "Reserve for Economic Uncertainties" within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

EDUCATION PROTECTION ACCOUNT (EPA) – Provides local educational agencies (LEAs) with general purpose state aid funding. The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment. It was created in November 2012 by Proposition 30, The Schools and Local Public Safety Protection Act of 2012, and it was implemented in 2013. The EPA is governed by Section 36 of Article XIII of the California constitution, which was amended by Proposition 55, Tax Extension to fund education and Healthcare in November 2016, which extends the EPA through 2030.

ERAF Education Revenue Augmentation Fund - the fund used to collect the property taxes shifted from cities, the county and special districts within each county prior to their distribution to K-14 school agencies.

EXCESS TAX REVENUE - Tax revenues which are greater than a governmental entity's allowable Gann appropriations limitation. The Gann Amendment requires that these funds be returned to taxpayers by revised tax rates or altered fee schedules. Proposition 98 requires that a major portion of excess revenues be directed to public schools.

FACTFINDING - The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties. (See Government code Section 3540 et. al.)

FCMAT - Financial Crisis Management and Accountability Team, which monitors and assists financially troubled districts and county offices.

FINANCIAL MANAGEMENT AND ACCOUNTABILITY COMMITTEE (FMAC) - Financial Management and Accountability Committee, formed within the State Department of Education to review and redesign the financial reporting forms for all school districts. The FMAC accounting system is required for all districts and county offices of education as of the 1988-89 school year.

FIRST PRINCIPAL APPORTIONMENT - The statutory date (February 20) by which the State Department of Education must first calculate district and county funding entitlements.

FISCAL COMMITTEE - The Standing Committees in both houses which deal with measures containing appropriations. In the Senate, the fiscal committees are the Appropriations and Budget and Fiscal Review Committees; in the Assembly it is the Ways and Means Committee.

FOREST RESERVE FUNDS – Twenty-five percent of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

FULL-TIME EQUIVALENT (FTE) - The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

GANN SPENDING LIMIT - A ceiling, or limit, on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Based on 1978-79 subsequent years' limits have been adjusted for the change in the California Consumer Price Index or per capita personal income, whichever is smaller, and for change in the state's population.

GENERAL FUND - Accounting term used by the state and school districts to differentiate general revenues and expenditures from those earmarked for special purposes.

GENERAL OBLIGATION BONDS (G.O. BONDS) - Bonds for capital outlay, financed through taxes. Bond elections in a school district must be approved by a two-thirds vote, state measures by a majority vote. After passage of Proposition 39, 2000, under certain circumstances local bonds may be passed with a 55% majority vote.

GIFTED AND TALENTED EDUCATION (GATE) - Students in grades 1 through 12 who have shown potential abilities of high performance capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement, and support the regular educational program in meeting the needs of gifted students

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 34 (GASB 34) - An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three-year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The Government-wide Financial Statements include financial information by Function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.

IMPACT AID - A federal program which provides funds to districts which educate children whose families live or work on federal property, such as military bases.

INDIRECT COST RATE - Rate used to charge a portion of the general expenses of operating a district to a specific program such as food service or adult education.

INDIRECT EXPENSE AND OVERHEAD - Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Examples of indirect costs include expenses for the Board of Education, superintendent and the business office.

INDIVIDUAL EDUCATION PLAN (IEP) - A written agreement between a school district and parents or guardians of a handicapped child specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular educational programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

INTERIM REPORTS: Reports to the state, required twice annually, about ongoing ability of school districts to meet their financial obligations.

JOINT POWERS AGREEMENTS (JPA's): An agreement among school districts to share services or responsibilities. A joint powers board made up of representatives of the districts governs the JPA.

LEAST RESTRICTIVE ENVIRONMENT: Federal law requires handicapped students be placed so that they can, to the extent appropriate to their individual needs and abilities, be educated with nonhandicapped students.

LEGISLATIVE ADVOCATE: An individual, commonly called a lobbyist, who's retained to present the views of a group or organization to legislators and who is required by law to register with the Secretary of State's Office.

LCAP: The LCAP is intended as a comprehensive planning tool to support student outcomes and is an important component of the local control funding formula (LCFF). Under the LCFF, all local educational agencies (LEAs) including school districts, county offices of education (COEs), and charter schools are required to prepare an LCAP, which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities identified pursuant to California *Education Code* (EC) sections 52060(d), 52066.

LOCAL CONTROL FUNDING FORMULA (LCFF): Replaced the revenue limit and over 40 categorical programs in 2013-14 and consists of grade-span specific base grants with add-ons for K-3 CSR and 9-12 CTE. An additional 20% supplemental grant is added on for each unduplicated pupil who qualifies as low income, English language learner or foster youth.

LOTTERY: Scratch tickets and lotto games which began in California in October, 1985. At least 34% of lottery proceeds are distributed to schools per kindergarten through university student enrollments.

MAINTENANCE FACTOR: - See Proposition 98.

MAJORITY PARTY: The political party in each house with the most elected members. Certain powerful leadership and staffing privileges are afforded the Majority Party in each house.

MANDATED COSTS: School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIII B, Section 6.

MASTER PLAN FOR SPECIAL EDUCATION: California categorical program for the education of all handicapped children, originally enacted in 1980 and amended frequently since then.

MAY REVISE: The Governor's revision to his January budget proposal.

MELLO-ROOS - A community facilities district, usually within a school district, established by a two-thirds vote to issue bonds and levy local taxes for school construction.

MENTOR TEACHER - A specially selected teacher who receives a stipend to work with new and inexperienced teachers on curriculum and instruction.

MINIMUM GUARANTEE - An amount of money that must be appropriated annually to K-14 education according to Proposition 98.

NECESSARY SMALL SCHOOLS - Elementary schools with less than 101 or high schools with less than 301 ADA that meets the standards of being "necessary."

PARCEL TAX - A special tax which is not ad valorem. Usually for a specific purpose, parcel taxes must be approved by a local two-thirds vote.

PERB – Public Employment Relations Board. Five persons appointed by the governor to regulate collective bargaining between site and school employers and employee organizations. (See Government Code Sections 3541, et al.)

PER CAPITA PERSONAL INCOME - Income before taxes as estimated by the U.S. Department of Commerce.

PERMISSIVE OVERRIDE TAX - Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. Districts, due to the limitations in property taxes from Proposition 13, are no longer allowed to levy such taxes.

PL 81-874 - The federal Impact Aid program which provides funds to districts with children whose families live or work on federal property, such as military bases.

PL 94-142 - Federal law which mandates a "free and appropriate" education for all children with disabilities.

PRIOR YEAR'S TAXES - Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the local control funding formula.

PROPOSITION 13 - An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other non property or "special" taxes.

PROPOSITION 55 - An initiative amendment passed in November 2016 that temporarily increased the personal income tax rates for upper-income taxpayers. The personal income tax increase takes effect on January 1, 2019 and spans twelve years.

PROPOSITION 98 - An initiative adopted in 1988 and then amended by Proposition 111 in 1990; Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called "Test 1" and "Test 2" -- unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.0%.

"Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" only applies in years in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One of the provisions of Proposition 98/111 is that if the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor, a

"maintenance factor" is calculated as the amount of the funding reduction. In subsequent years when state taxes grow quickly, this "maintenance factor" is added to the minimum funding level until the funding base is fully restored.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)- State law requires that classified employees, their district, and the state contribute to this retirement fund.

PUBLIC EMPLOYMENT RELATIONS BOARD (PERB). Five persons appointed by the Governor to regulate collective bargaining between school districts and employee organizations.

PURCHASE ORDER - An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school district, the amount of the purchase, the fund from which the purchase is being made (general, building or bond fund), an accounting code to which the purchase shall be applied, the signature or initial approval of the designed central office personnel responsible for approving the ordering of goods.

REDUCTION-IN-FORCE (RIF) - The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

RESERVES - Funds set aside in a school district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

REVENUE LIMIT – This funding formula was replaced by the LCFF in 2013-14 (See LCFF). Revenue limits were established by SB 90 and were used by LEAs from 1972 through 2013. Categorical aid was granted in addition to the revenue limit.

REVOLVING CASH FUND - A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

ROC/P - Regional Occupational Center or Program -- a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for districts within the county.

SACS – Standardized Account Code Structure is a method for school agencies to account for their revenue and expenditures. Districts use a 22-digit minimum accounting record that will allow agencies to track costs by resource, program goal and function as well as by object code. All districts are required to account by this method.

SB 90 (1972) - established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per-ADA amount was the historical base for all subsequent revenue limit calculations. (The revenue limit funding model was replaced with the LCFF model beginning in 2013-14).

SB 813 – Reference to Senate Bill 813/1983 that provided a series of education “reforms” in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

SCHOOL ACCOUNTABILITY REPORT CARD (SARC) - An annual report on specified aspects of a school's operation. Required as part of Proposition 98.

SCHOOL SITE COUNCIL - Parents, students, teachers and other staff selected by their peers to prepare a school plan and to assist in seeing that the planned activities are carried out and evaluated.

SCOPE OF BARGAINING - The range of subjects negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions; PERB is responsible for interpreting disputes about scope.

SECOND PRINCIPAL APPORTIONMENT - The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements. Property which cannot be moved, such as homes and factories.

SECURED ROLL - The portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

SENATE - The Upper House of the California Legislature, consisting of 40 members elected from districts apportioned on the basis of population, one-half of whom are elected or re-elected every two years for four-year terms.

SENATE BILLS - Major school finance laws which originated in the Senate passed by the California Legislature since 1972. See also Proposition(s) and Assembly Bill(s).

SB 90 (1977) allowed school districts to submit claims to the state for reimbursement for increased costs resulting from state mandates or executive orders, following the guidelines adopted by the State Board of Control.

SB 1564 (1978) allocated property taxes to cities, counties, and schools after Proposition 13.

SB 813 (1983) major "reform" legislation, covering curriculum, graduation requirements, testing, teacher evaluation, student discipline, various studies, preparation of statewide curriculum standards, and incentive programs such as longer day, longer year, mentor teachers and beginning teacher salary adjustments to name a few.

SB 98 (1989) defined implementation along with AB 198 (1989) of Proposition 98 (1988), the Classroom Instructional Improvement and Accountability Act.

SB 2557 – (1990) authorized California counties to charge cities, special districts and schools for their pro rata share of property tax administration costs. Schools were exempted from the property tax fee, effective January 1, 1992, with the adoption of SB 188/1991.

In other years funding for education is included in the state budget act and follow-up legislation.

SENIORITY - A statutory system for protecting the job security of employees who have the longest periods of service in a district. With a few exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

SERRANO DECISION – In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the Appellate Court that upheld the superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

SHORTFALL - An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

SLIPPAGE - Savings in state school fund appropriations because of revenues raised when the assessed value of property grows at a faster rate than a district cost-of-living and enrollment growth. When property tax income is greater than the district's allowed growth, state aid to the district declines, creating a "slippage" in state expense.

SPECIAL EDUCATION - Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.

SPECIAL EDUCATION LOCAL PLANNING AREAS (SELPA) - Regional group for purposes of administering Special Education services effectively and efficiently. Districts are organized into SELPA's; some are county wide, some are a single large district or part of a district, and some combine several smaller district.

SPECIAL RESERVE - Money set aside by a school district for special purposes or projects, such as a capital outlay.

SPLIT ROLL - A system for taxing business and industrial property at a different rate from individual homeowners.

STATE ALLOCATION BOARD (SAB) - A regulatory agency which controls most state aided capital outlay and deferred maintenance projects and distributes funds for them.

STATE SCHOOL FUND - Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the state school fund is for K-12 education and section B is for community college education.

STATE TEACHERS' RETIREMENT SYSTEM (STRS) - State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

STATUTES - Compilation of all enacted bills, chaptered by the Secretary of State in the order in which they became law, and published in book form by the State Printer.

SUBVENTIONS - The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

SUNSET - The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific regulations shall no longer apply.

SUPPLEMENTAL ROLL - An additional property tax assessment required by local county auditors due to a revision in the AB 8 (1979) law relative to tax collections.

TENURE - A system of due process and employment guarantee for teachers. After serving a two-year probation period, teachers are assured continued employment in the school district unless very carefully defined procedures for dismissal or layoff are successfully followed.

TITLE 1 - Provides federal financial assistance to districts to meet the special education needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

TWO-YEAR BILL: A bill which did not pass out of its first Policy Committee before the constitutional deadline and which will be carried over and acted upon when the Legislature reconvenes after the interim recess. If the bill does not pass its Policy Committee by the second year deadline, it is considered dead.

UNDUPLICATED COUNT - The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

UNENCUMBERED BALANCE - That portion of an appropriation or allotment not yet expended or obligated.

UNIFICATION - Joining together of all or part of an elementary school district (K-8) and high school district (9-12) to form a new unified school district (K-12) with a single governing board.

UNIFIED SCHOOL DISTRICT - A school district serving students from kindergarten through 12th grade.

UNSECURED PROPERTY - Moveable property such as boats and airplanes. This property is taxed at the previous year's secured property tax rate.

URGENCY CLAUSE - A bill containing an urgency clause takes effect immediately upon the Governor's signature. A vote on the urgency clause must precede a vote on the bill and both votes require a two-thirds vote for passage.

VARIABLE COSTS - Expenses which differ from district to district due to geographical, economic, or social conditions, for example, the cost of snow plows in mountainous areas or of high insurance rates in urban areas.

VETO - An action of a Governor in disapproval of a measure; may be overridden by two-thirds vote of both houses.

VOUCHERS - Coupons issued by a state to individual children for admission to school and redeemed by those schools for cash. A voucher system could include public, as well as, private school students.

WAIVERS - Permission from the State Board of Education to set aside the requirements of an Education Code provision upon the request of a school district.