



Rocklin Unified School District

Multi-Year Budget Information: Deficit Spending

What is Deficit Spending?

Deficit occurs when revenue or funding is less than our expenses. It requires the use of the budget reserve or budget cuts to be made to cover financial obligations.

Deficit Spending at RUSD:

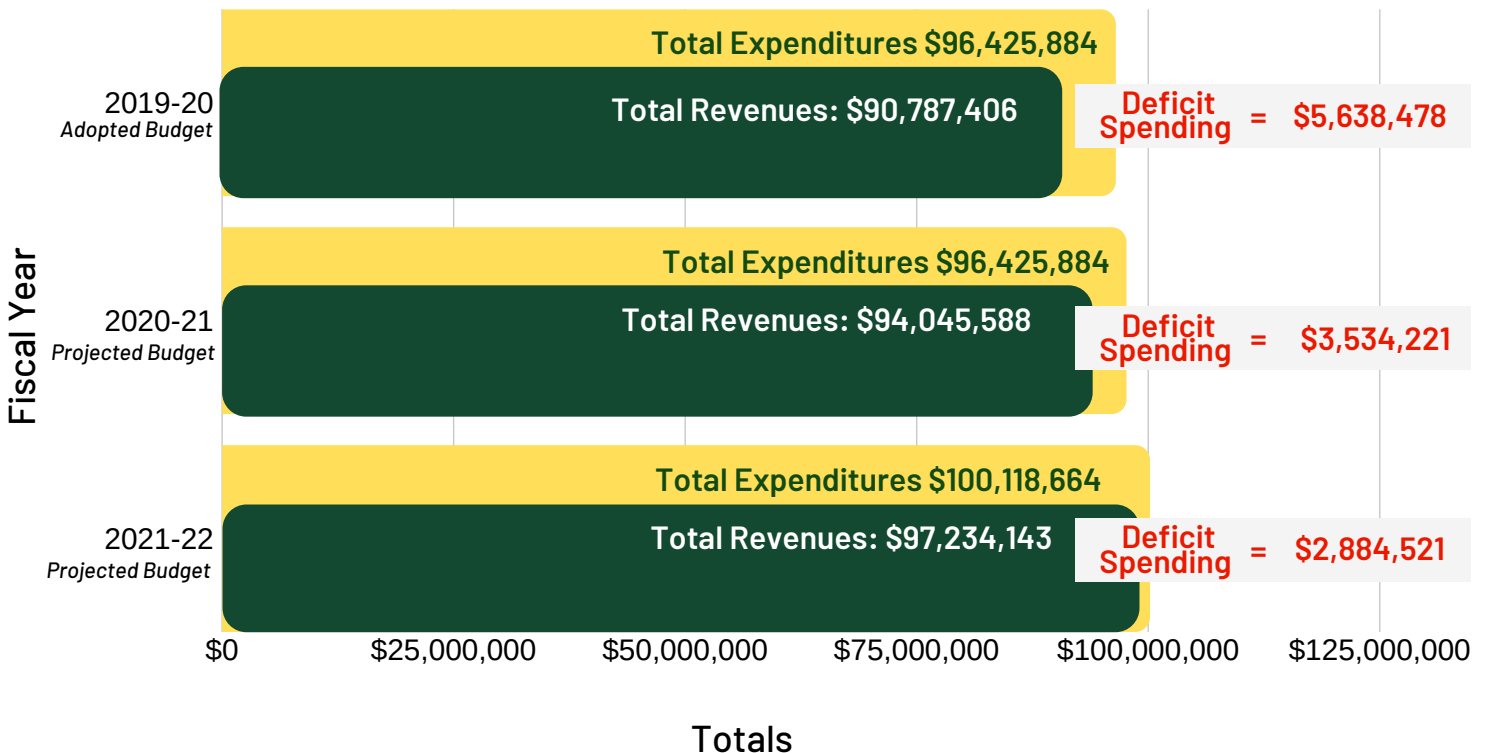
RUSD is spending \$5.6 million (unrestricted) more than it is budgeted to receive in revenues and must make additional reductions in 2020-21.

Current Financial Challenges that cause Deficit Spending:

Pensions, salaries and benefit costs are increasing for all employees. Property and liability insurance costs are increasing. Utility costs are increasing. Special Education and Mental Health costs continue to increase. RUSD still has textbook adoptions and equipment to replace. The increase in state and federal funding is not keeping up with these cost increases.

Multi-Year Projections - Unrestricted*

*Unrestricted revenues are those funds whose uses are not subject to external or legal constraints and may be used for any purposes not prohibited by law.



Source: 2019-20 Adopted Budget General Fund Multi-Year Projection