

2024-25 BUDGET



# Governing Board



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# Table of Contents

Mission Statement.....	1
Objectives.....	2
Strategies.....	3
LCAP Goals.....	4
Organization Chart.....	5
Superintendent’s Message.....	6
THE DISTRICT: ITS STUDENTS AND ITS STAFF (7)	
The District.....	8-9
Staff.....	10
BUDGET OVERVIEW (11)	
Purpose of the Budget.....	12
Legal Requirements.....	13
Budget Process.....	14
GENERAL FUND (15)	
Budget Guidelines and Assumptions (16)	
Guidelines.....	17-18
Assumptions.....	19-28
Certificated Employee Staffing.....	29
Classified Employee Staffing.....	30
Attendance History and Projections.....	31
Lottery Income and Its History.....	32

# Table of Contents

Revenue and Expenditure Charts and Graphs .....	33-36
Special Education Program Costs .....	37
District Reserves and Net Ending Balance .....	38
Budget Summary .....	39
Expenditure/Revenue Detail .....	40-44
Federal & State Programs .....	45-46
SITE BUDGETS (47)	
Antelope Creek Elementary School .....	48-49
Breen Elementary School .....	50-51
Cobblestone Elementary School.....	52-53
Parker Whitney Elementary School .....	54-55
Quarry Trail Elementary School.....	56-67
Rock Creek Elementary School .....	58-59
Rocklin Elementary School .....	60-61
Ruhkala Elementary School .....	62-63
Sierra Elementary School .....	64-65
Sunset Ranch Elementary School .....	66-67
Twin Oaks Elementary School.....	68-69
Valley View Elementary School .....	70-71
Granite Oaks Middle School .....	72-73
Spring View Middle School .....	74-75
Rocklin High School .....	76-77
Whitney High School.. .....	78-79
Victory High School. ....	80-81
Rocklin Alternative Education Center.....	82-83
Rocklin Virtual Campus.....	84

# Table Of Contents

## SPECIAL REVENUE FUNDS (85)

Cafeteria Fund .....	86-87
Deferred Maintenance Fund .....	88

## CAPITAL PROJECTS FUNDS (89)

Capital Facilities (Developer Fee) Fund .....	90-91
County School Facilities Fund (Prop 1A).....	92
Special Reserve for Capital Outlay Fund.....	93

## COMMUNITY FACILITIES DISTRICT FUNDS (94)

Mello-Roos Funds Overview .....	95-97
Mello-Roos Capital Project Fund.....	98
Mello-Roos Debt Service Fund (Bond Repayment).....	99

## EXPENDABLE TRUST FUND (100)

Retiree Benefit Fund .....	101
----------------------------	-----

California Public Education Funding History.....	102-108
--------------------------------------------------	---------

Glossary .....	109-121
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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 socioeconomically disadvantaged students, students with disabilities, English learner students, foster youth and students experiencing homelessness, by engaging in high-leverage practices that improve student outcomes.

**Goal #2:** RUSD will embed a system of social-emotional, mental health, and behavioral supports in order to increase student connectedness and 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, specifically focusing on continuous improvement in the areas of early literacy, attendance, and serving the unique learning needs of all students.

# ROCKLIN UNIFIED SCHOOL DISTRICT 2024-25 Organizational Chart

Board of Trustees

Superintendent

Chief of Communications & Community Engagement\*

Chief of Technology\*

Deputy Superintendent Business & Operations\*

Senior Director Facilities & Operations\*

Director Fiscal Services

Director Transportation

Director Nutrition Services

Associate Superintendent Elementary Education & Educational Services\*

Director Academic Instruction Improvement & MTSS

Elementary Schools (12)

Director Special Education & Support Programs\*

Assistant Director Special Education & Support Programs

Associate Superintendent Secondary Education & Educational Services\*

Secondary Schools (5)

Rocklin Alternative Education Center

Director Innovation, School Programs & Accountability

Co-Ordinator EL, Gate & Special Programs

Associate Superintendent Human Resources\*

Director Personnel Services

\*Superintendent's Cabinet



# Message from the Superintendent

The 2024-25 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, staff direction and resources 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.



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# The District (cont'd)

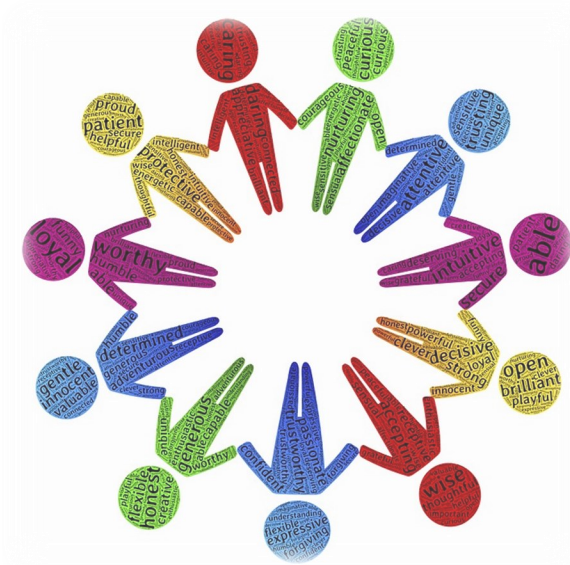
Rocklin Unified School District is recognized for its commitment to the optimum development of each learner and to the belief that all students can learn. Students acquire basic skills and develop their own special capabilities. The District provides a strong and balanced instructional program with a major emphasis on academics.

The elected Board of Trustees has a clear vision as to the attributes of quality education and is committed to continuous dialogue with parents, staff, and the community to ensure that continuous improvement is a reality in Rocklin Unified. These Trustees individually and collectively are open and responsive to the needs of all students. Meaningful involvement of employees and parents is highly valued by the District. Advisory committees are encouraged and active at all levels of the operation.

Highway 80, a major east-west artery running from Sacramento to North Lake Tahoe, bisects the Rocklin Unified School District. The community is located in the beautiful foothills of the growing western slope of the Sierra Nevada Mountains. Rocklin is within 120 miles of San Francisco, Oakland, Santa Rosa, Napa, Sonoma, and Reno.

## Our Students:

The Rocklin Unified School District is projected to serve approximately 11,620 students from Transitional Kindergarten through twelfth grade in 2024-25.





# 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. Rocklin Elementary and Quarry Trail Elementary both have part-time assistant principals. Both middle schools have a principal and an assistant principal. Granite Oaks also has one part-time 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, 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.



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# Budget Overview

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# 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, 2024 and ending June 30, 2025. 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 90% 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."

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# General Fund

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# Budget Guidelines & Assumptions

# Budget Guidelines

1. The budget shall support the Strategic Educational Plan of the District.
2. 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%.
3. Budget assumptions shall be developed, reviewed and updated on a regular basis.
4. Separate budget assumptions shall be delineated for each key budget variable:
  - Beginning Balance
  - Revenue
  - Expenditures
  - Transfers
  - Ending Balance
  - Reserve(s)
  - Enrollment
  - Debt
5. Budget responsibility schedule shall be utilized to identify key roles in budget development and management.
6. A budget calendar shall be developed and used as a planning guide.
7. 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.
8. State allowed direct support and indirect support charges shall be consistently applied to all funds and programs.
9. A separate accounting shall be maintained for lottery program expenditures.
10. 100% of unrestricted general fund site discretionary balances at June 30, 2024 will be carried forward. Deficits which occur shall be brought forward.
11. 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.
12. Categorical and grant programs shall not be forward funded by the district without specific Board of Trustees authorization.
13. 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.
14. Deferred maintenance shall be budgeted to maintain current condition of facilities as budget allows.

## Budget Guidelines (cont'd)

15. 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.
16. One-time funding allocations or resources shall not be used for on-going expenditures. This is a “best practice.”
17. 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.
18. The budget document shall include the full-time equivalent (FTE) position allocations for the district as a whole.
19. The budget document shall include financial data from one previous year as well as projected current budget data.
20. The budget presentation shall include a minimum two-year budget projection beyond the current year for the general fund.
21. 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.
22. 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)*
23. Budget revisions and transfers shall be presented to the Board of Trustees at least quarterly.
24. 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 15 to 11,620 (excludes PCOE).

**Average Daily Attendance (ADA):** ADA is based upon enrollment projections established in December of 2023, and updated after school begins at P-1 and P-2 when revised enrollment projections are reviewed. Funded ADA is based on the highest of three calculations: current year, prior year, or prior 3-year average. For 2024-25, the District is projected to be funded on current year ADA.

**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.



# Budget Assumptions (cont'd)

## Federal Revenues:

**ESSA Title I Part A Basic Grants Low Income and Neglected:** Actual funding is based on 2022 Census & poverty estimates. Budget is based on 2024 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 2022 Census & poverty estimates. Budget is based on 2024 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 2024 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 2024 funding.

**ESSA Title III – Part A, Immigrant Student Program:** Based on immigrant student enrollment for 2024 from fall 2023 CALPADS. To be eligible must experience 2% or greater growth in enrollment over average of two prior years. Budget is based on 2024 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.

# Budget Assumptions (cont'd)

## 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 2024-25, the estimated COLA is 1.07%.

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 have started to be applied to this amount. There is also a 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 \$3,077 per TK ADA in 2024-25 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 1.07% 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.

**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 \$249/ADA, of which \$72 is restricted by Proposition 20 for instructional materials.

**Mandated Block Grant:** The adopted budget provides for \$38.21 per K-8 student and \$73.62 per 9-12 student.

# Budget Assumptions (cont'd)

## State Revenues (cont'd):

### Expanded Learning Opportunities Program (ELOP)

**Grant:** Funding provided for afterschool and summer school enrichment programs. Based on prior year per TK-6 ADA multiplied by the District's unduplicated pupil percentage.

### Proposition 28 - Arts and Music in Schools Funding:

Legislation allocates 1% of the Proposition 98 funding guarantee provided in the prior fiscal year. LEAs with 500 or more students are required to ensure that at least 80% of the funds expended are used to employ certificated or classified employees to provide arts education program instruction. The remaining funds must be used for training, supplies and materials, and arts education partnership programs, with no more than 1% of funds to be used for administrative expenses.

## 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).

# Budget Assumptions (cont'd)

## Staffing Adjustments:

<b>Certificated Positions</b>	<b>Net FTE</b>
School Psychologist	0.80
Inclusion Specialist	(1.00)
Special Assignment PYP	(0.25)
Speech Pathologist	1.30
Teacher Elementary	1.00
Teacher High School	0.19
Teacher Middle School	0.50
Teacher Elementary Music	1.00
Teacher Elementary RSP	0.25
Teacher Elementary SDC	2.00
Teacher High School RSP	1.00
Teacher Middle School RSP	(1.00)
Elementary Assistant Principal	0.50
Middle School Assistant Principal	0.50
Coordinator	(0.50)
Program Specialist I	1.25
<b>Total Certificated Changes</b>	<b>7.54</b>

# Budget Assumptions (cont'd)

<b>Classified Positions</b>	<b>Net FTE</b>
Health Aide	0.28
Occupational Therapist Assistant	0.40
Speech Language Pathology Assistant	(0.80)
Discipline Technician	(0.75)
Accounting Manager	(1.00)
Fiscal Operations Manager	1.00
Payroll & Benefits Manager	1.00
Purchasing Manager	(1.00)
Accountant	(1.00)
Technician I	1.00
Behavior Instructional Assistant	0.75
Instructional Aide TK-6	(1.52)
Instructional Aide Elementary TK	1.50
Instructional Aide EL I	1.31
Instructional Aide Secondary	0.45
Instructional Aide Special Education I	0.38
Instructional Aide Special Education II	2.96
School Clerk	0.13
<b>Total Classified Changes</b>	<b>5.08</b>
<b>Total Changes</b>	<b>12.62</b>

# Budget Assumptions (cont'd)

**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. 2024-25 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 2024-25 are:

<u>Employee Group</u>	<u>Benefit</u>	<u>Cost Factor</u>
<b>Certificated</b>	State Teachers' Retirement Systems (STRS).....	19.10%
	Medicare .....	1.45%
	Unemployment Insurance.....	0.05%
	Workers' Compensation Insurance .....	1.17%
	<b>Total</b> .....	<b>21.77%</b>
<b>Classified</b>	Public Employees' Retirement System (PERS)– Employer.....	27.05%
	Social Security.....	6.20%
	Medicare .....	1.45%
	Unemployment.....	0.05%
	Workers' Compensation Insurance.....	1.17%
	<b>Total</b> .....	<b>35.92%</b>



# Budget Assumptions (cont'd)

**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 \$919 per month in 2024-25.

Discretionary benefits to include medical, dental, vision and life insurance, for current employees, will be based upon 2024-25 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 2023-24 year which was primarily based on enrollment.

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

- Property, Casualty, Liability Insurance increased by 5%. This is due to recent California wildfires, cyber crime, and Schools Excess Liability Fund (SELF) assessment for Sexual Abuse & Molestation Insurance (SAMs). This is an estimate that will be adjusted to final rate once known.
- Utilities (electric, water, gas, garbage, sewer, phone, and internet) increased by 12.21%. 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 5.9% of total expenditures.

**Capital Outlay for Unrestricted General Fund purposes:** based upon site and department budgeting priorities. \$700k 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 Rocklin Academy Charter School 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).

# Budget Assumptions (cont'd)

- **General Fund Unrestricted Contribution to Restricted Programs:** based upon 2024-25 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. \$1.1M, 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 similar to last year 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 2023-24 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 \$1.39M.

**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.



# Budget Assumptions (cont'd)

**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 2026-27 both in restricted and unrestricted due to the budgeting of one-time funds received in 2023-24 and earlier and decrease in estimated COLA.

General Fund  
Full-Time Equivalent Employees  
Fiscal Year 2024-25 CERTIFICATED EMPLOYEES

TEACHERS	FTE	TEACHERS cont.	FTE	ADMINISTRATORS	FTE
<b>Elementary</b>		<b>Elementary Support</b>		<b>Principals</b>	
Antelope Creek	19.00	VAPA	7.60	Elementary	12.00
Breen	16.00	PE	6.77	Middle	2.00
Cobblestone	15.00	Music	7.00	High	2.00
Parker Whitney	16.00	ELD	4.70	Alternative Education	1.00
Quarry Trail	23.00	Title I Intervention	1.80		
Quarry Trail Dual Immersion	4.00	<b>Sub-Total</b>	<b>27.87</b>	<b>Assistant Principals</b>	
Rock Creek	16.00			Elementary	1.00
Rocklin	25.00	<b>Special Education</b>		Middle	2.50
Ruhkala	14.00	Special Day Class	51.50	High	6.00
Sierra	17.00	RSP	37.85		
Sunset Ranch	21.00	Speech	24.80	<b>Directors</b>	
Twin Oaks	19.00	Preschool	7.00	Special Education	1.00
Valley View	15.00	VAPA	1.00	Assistant of Special Ed	1.00
RVC	1.00	Adaptive PE	2.00	Academic Improvement & MTSS	1.00
Learning Recovery	6.40	<b>Sub-Total</b>	<b>124.15</b>	Innovative School Prgms & Acct	1.00
<b>Sub-Total</b>	<b>227.40</b>			Personnel Services	1.00
		<b>Total Teachers</b>	<b>611.12</b>	<b>Other Administrators</b>	
<b>Middle School</b>		<b>Non-Teaching</b>		Coordinator	2.30
Granite Oaks	40.00	Counselors	19.00	Health Services Supervisor	1.00
Spring View	32.34	Librarians	1.00	Program Specialist I	1.25
Title I Intervention	0.33	Instructional Coach Psych	0.50	Program Specialist II	3.00
Learning Recovery	2.00	Nurse	1.00	Program Specialist II-Spec Ed	6.00
<b>Sub-Total</b>	<b>74.67</b>	Psychologists	18.30	Chief Technology Officer	1.00
		Teacher-Instructional Coach	4.00		
<b>High School</b>		<b>Total Non-Teaching</b>	<b>43.80</b>	<b>Superintendents</b>	
District Office	1.34			Associate Supt.-Human Resources	1.00
Rocklin	71.34			Associate Supt.-Elementary	1.00
Victory	5.50			Associate Supt.-Secondary	1.00
Whitney	76.51			Superintendent	1.00
Learning Recovery	2.34				
<b>Sub-Total</b>	<b>157.03</b>			<b>Total Administrators</b>	<b>50.05</b>
Superintendent's Reserve	-			<b>TOTAL CERTIFICATED</b>	<b>704.97</b>



**General Fund**  
**Full-Time Equivalent Employees**  
**Fiscal Year 2024-25 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	12.13	Elementary	12.00	Maint./Grounds Supervisor	1.00
Classroom Aides	45.58	Middle	5.01	Custodial Supervisor	2.00
Short-Term Classroom Aides	11.26	High	8.63	Custodians	49.00
P.E.	3.83	Alternative Center	1.00	Maint. Delivery Driver	1.00
ELD	7.33	<b>Sub-Total</b>	<b>26.64</b>	Grounds Mechanic	1.00
Special Education	158.82			Groundskeepers	13.00
<b>Sub-Total</b>	<b>238.94</b>	<b>Other School Office Staff</b>		Maintenance Workers	11.00
		Elementary	11.25	Maint./Grounds Worker 3	1.00
<b>Library Support Staff</b>		Middle	4.38	Department Secretary	1.00
Library Aides	8.59	High	10.00	<b>Sub-Total</b>	<b>80.00</b>
Library Tech	2.00	Alternative Center	1.00		
Library Clerks	0.75	<b>Sub-Total</b>	<b>26.63</b>	<b>Transportation</b>	
<b>Sub-Total</b>	<b>11.34</b>	<b>Technology</b>		Transportation Supervisor	1.00
		Network Coordinator	2.00	Bus Drivers	13.60
Behaviorist Support Asst.	4.38	Technology Services Asst	1.00	Mechanic/ Utility Driver	1.00
Behavior Analyst	3.00	Tech Lead Computer Support TK-8	1.00	Senior Mechanic	1.00
Workability Coordinator	1.00	Data, Assessment Eval Spec.	1.00	Router	1.00
Health Aides	9.47	Database Specialist	1.00	Department Secretary	1.00
Licensed Vocational Nurses	5.16	Computer Support Tech TK-8	4.00	<b>Sub-Total</b>	<b>18.60</b>
LVN - Instructional Aide	1.63	Student Information Systems Specialist	1.00		
Mental Health Specialist	1.90	<b>Sub-Total</b>	<b>11.00</b>	<b>Classified Management</b>	
Occupational Therapist Assistant	1.40	<b>Confidential</b>	26.60	Chief Communication/Community Engagement	1.00
Occupational Therapists	6.30			Tech Systems Admin	1.00
Physical Therapist	1.00			Systems Engineer	3.00
Speech Pathology Assistant	2.20			Director Fiscal Services	1.00
User Support Technicians	2.00			Fiscal Operations Manager	1.00
Career Technician	2.00			Payroll & Benefits Manager	1.00
Discipline Technicians	5.69			Director Transportation	1.00
Workability Coach	0.47			Senior Director Facilities, Maintenance & Operations	0.80
				<b>Sub-Total</b>	<b>9.80</b>
				<b>Deputy Superintendent</b>	1.00
				<b>TOTAL CLASSIFIED</b>	<b>498.12</b>

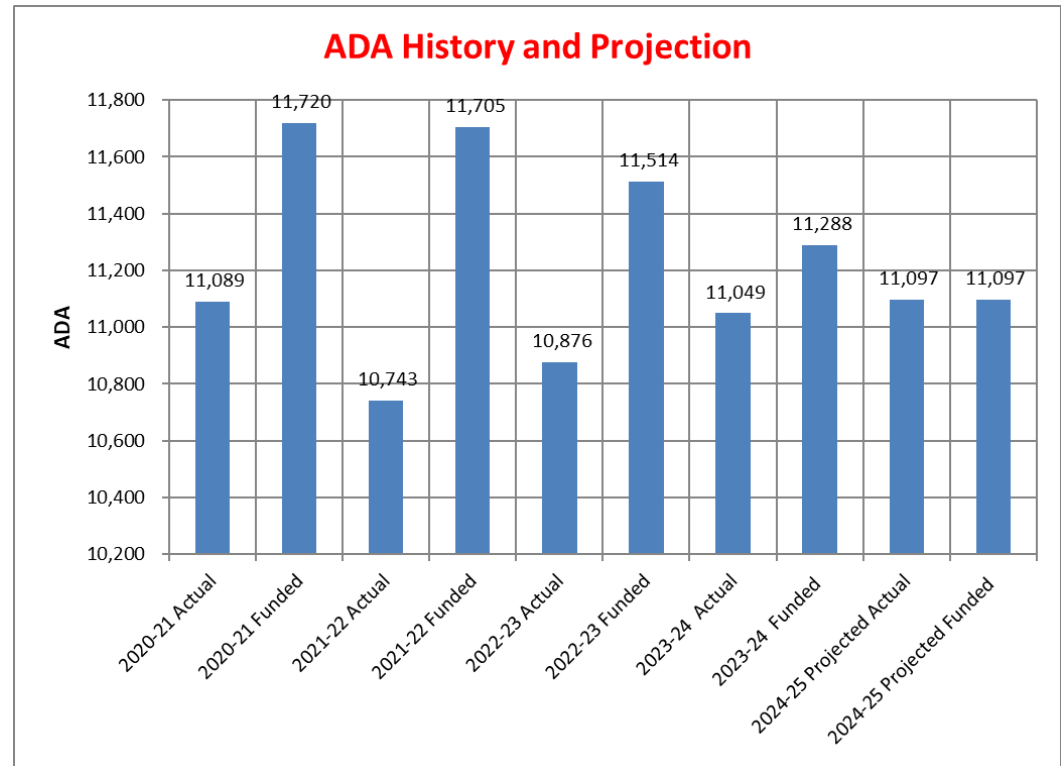


# Attendance History and Projections for 2024-25

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: \$11,068; grades 4-6: \$10,177; grades 7-8: \$10,478; and grades 9-12: \$12,460. There is also a Transitional Kindergarten (TK) add-on of \$3,077.

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 2024-25, the District is estimated to use the current year ADA.

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. The District also holds attendance workshops throughout the year.



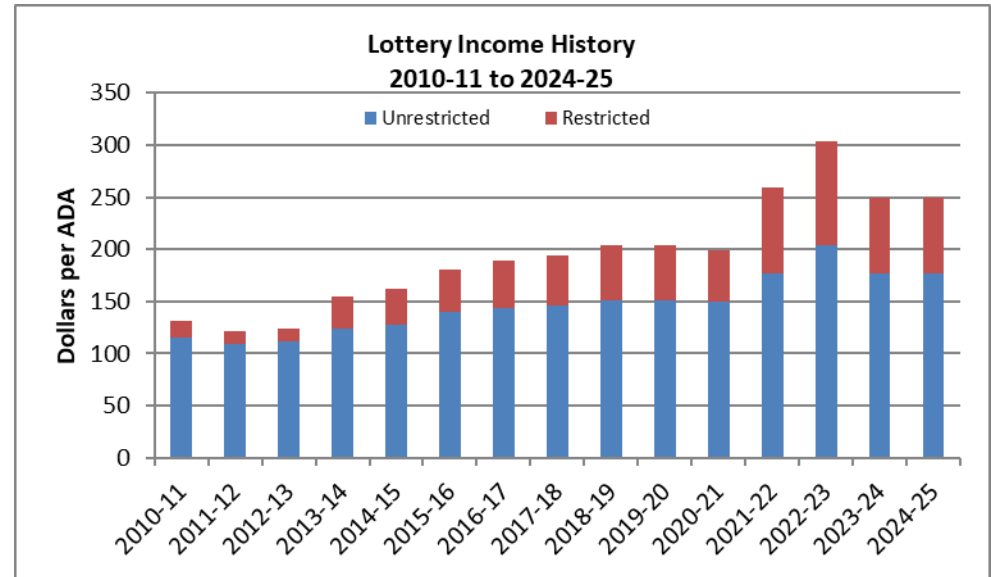
*District revenues are generated based on actual attendance, not just the enrollment of students.*

# Lottery Income and its History

The California State Lottery is projected to yield more than \$2 billion for education in 2024-25. 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 important but it is only 2% of the District’s total income.*

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 \$249 per ADA estimated in 2024-25. 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 2024-25, it is projected that California school districts will receive \$177 per ADA in unrestricted funds and \$72 per ADA restricted for the instructional materials purchase.

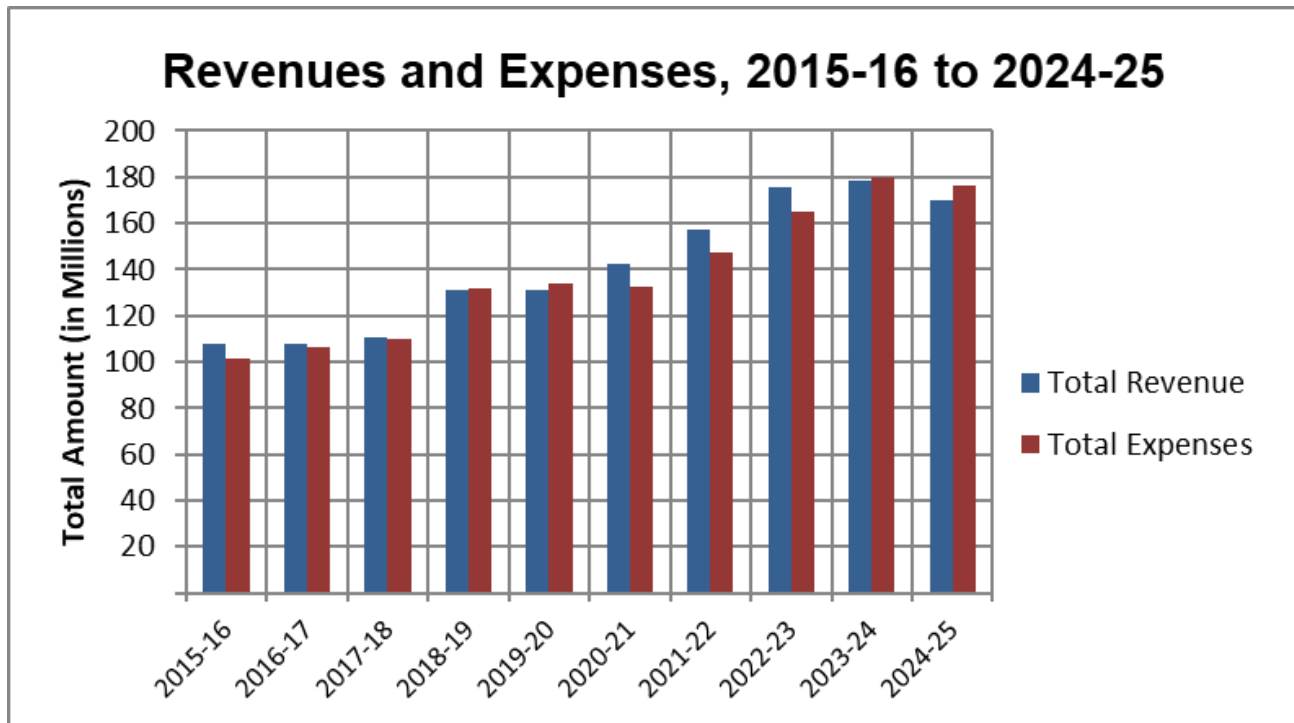
In our district, \$8.83 per enrolled student is committed to sites for instructional materials from lottery funds. The remaining restricted lottery funds are centralized for textbooks and instructional materials district-wide. The majority of the unrestricted lottery funds are used on employee salary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

# General Fund Revenues and Expenses 2015-16 to 2024-25

## The May Revision for 2024-25

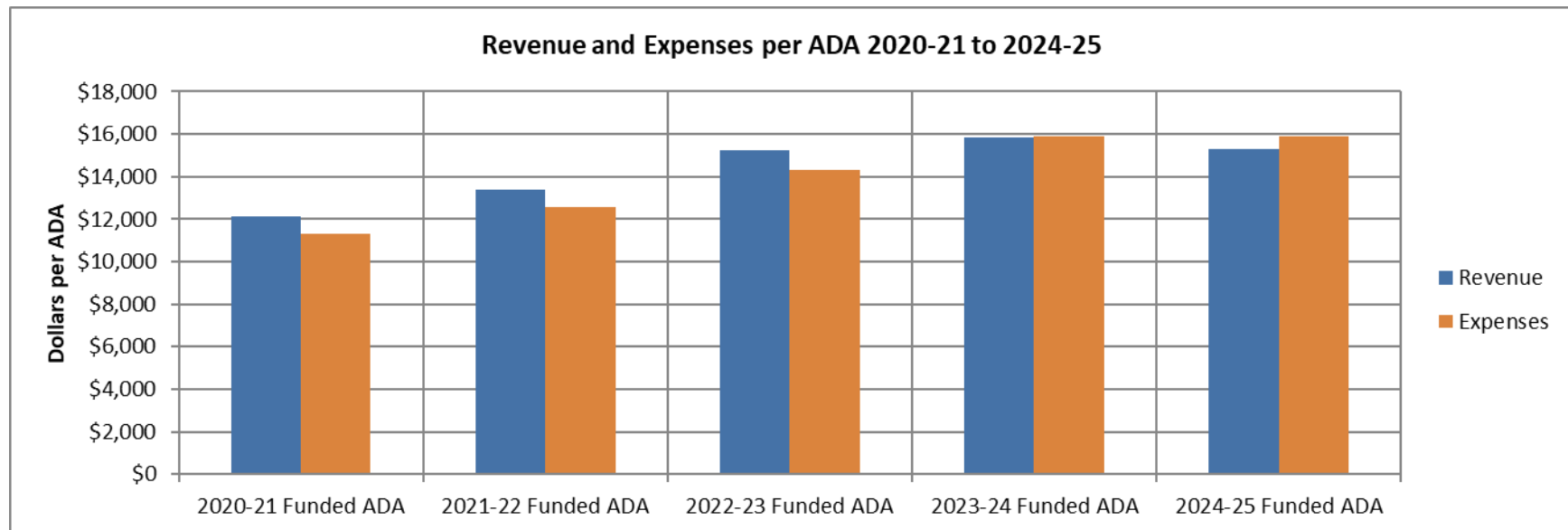
Approximately 90% of the District's revenue is determined by the State of California and, in turn, state revenues are determined by the growth in the economy. At the May Revision, Governor Newsom, must resolve projected budget deficits in 2024-25 and 2025-26, and actual deficits in 2023-24. Thankfully, K-14 education continues to be shielded from ongoing programmatic reductions. The May Revision includes a 1.07% cost-of-living adjustment (COLA) on LCFF revenue over 2023-24 levels.

The May Revision also adjusts costs to expand eligibility for transitional kindergarten by two months, for children turning 5 between September 2 and June 2, beginning with the 2024-25 school year. A TK ratio add-on to the LCFF is also included which adds \$3,077 per TK ADA to cover the costs of lower classroom ratios required (12:1). This ratio will change to 10:1 in 2025-26.

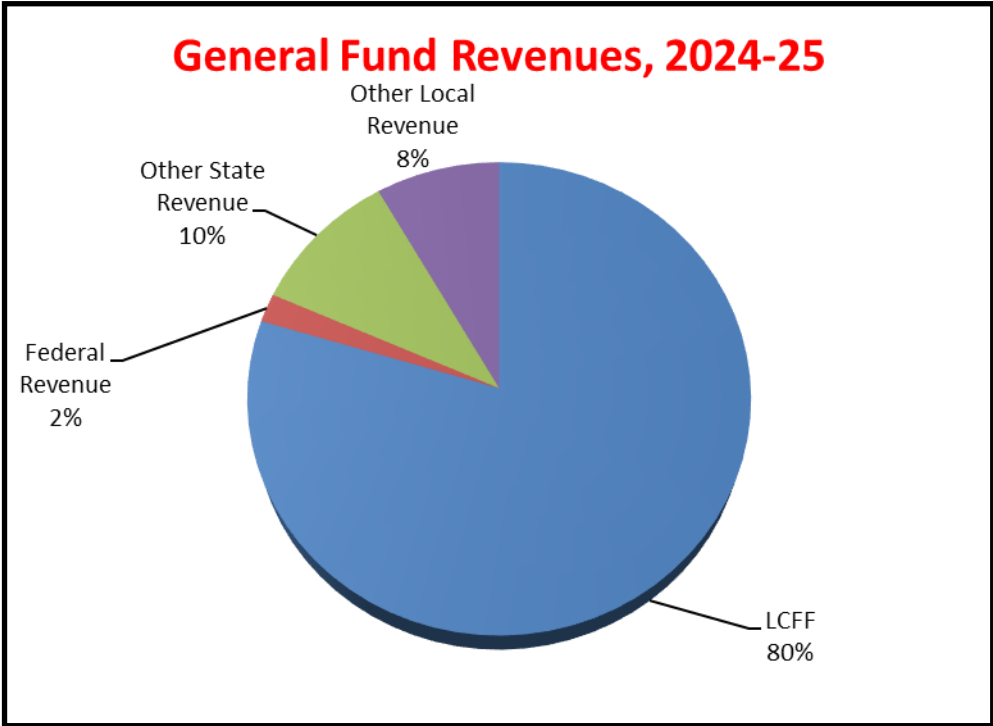


# General Fund Revenues and Expenses Per ADA 2020-21 - 2024-25

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 2024-25



<b>General Fund Sources</b>	
(In Millions)	
LCFF	\$135.3
Federal Revenue	3.3
Other State Revenue	17.2
Other Local Revenue	14.1
<b>Total Revenues</b>	<b>\$169.9</b>

*80% 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 1.07% 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 was 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 \$1.4M for the District, and the Expanded Learning Opportunities Program (ELOP) will continue.

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.





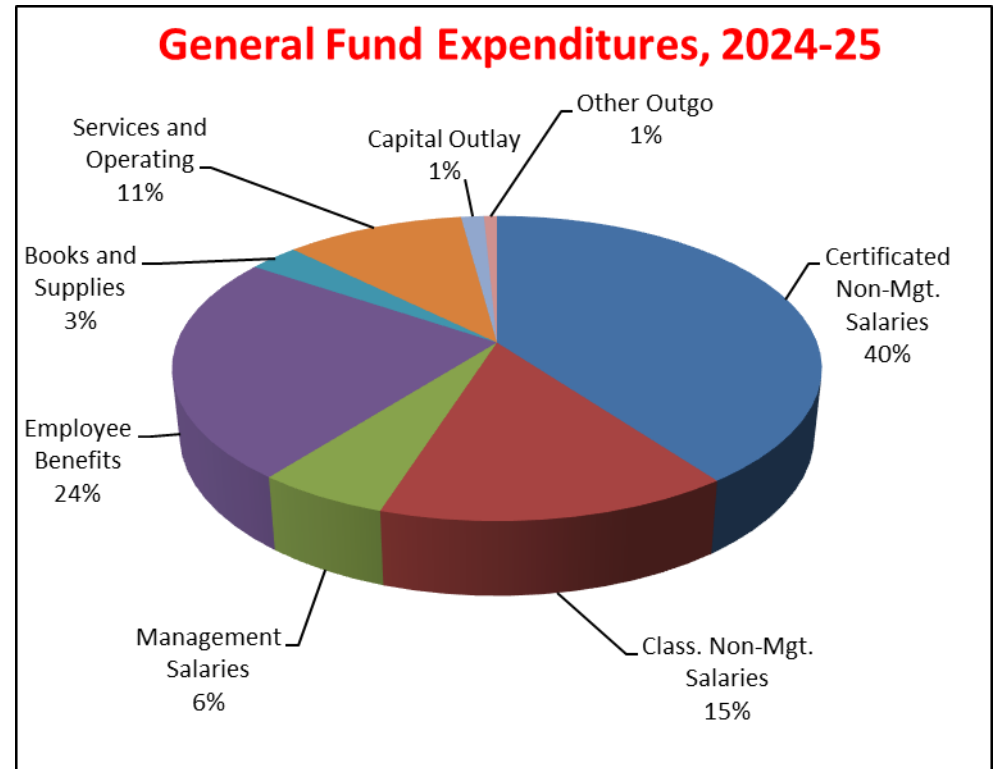
# General Fund Expenditures 2024-25

*It takes people to teach students and 84% 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 84% 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.



Certificated Non-Mgt. Salaries	\$70.4
Class. Non-Mgt. Salaries	26.6
Management Salaries	9.9
Employee Benefits	42.1
Books and Supplies	5.2
Services and Operating	18.6
Capital Outlay	2.4
Other Outgo	1.3
<b>Total Expenditures</b>	<b>\$176.5</b>

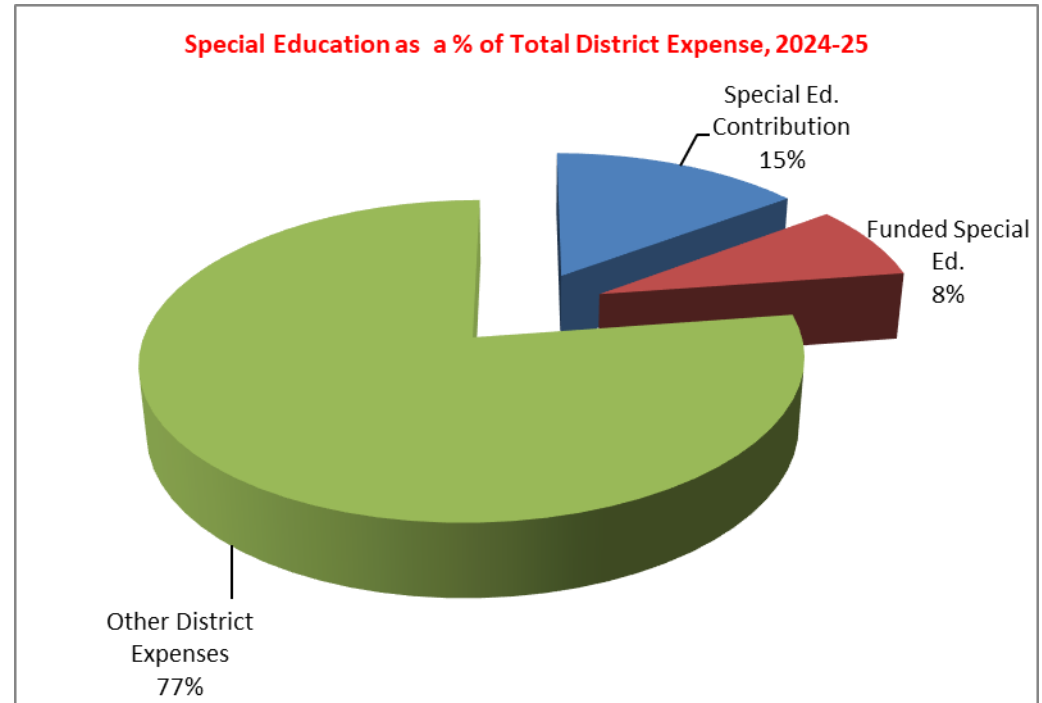
# Special Education Program Costs 2024-25

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.

The Governor has included a 1.07% 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 8% of the funding for the District's Special Education costs in 2024-25.

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 \$11.3 million or 77% since 2020-21. During 2024-25 it is estimated that Rocklin Unified School District will contribute \$26,089,966 from the District's Unrestricted General Fund to cover the costs for Special Education. \$1M of this is for Special Education Mental Health Services which required a contribution.



Special Education Costs, 2024-25	
Special Education Expense	\$ 39,990,554
Less: Funded Special Education	\$ 13,900,588

*Special education costs are greater than the dedicated income.*

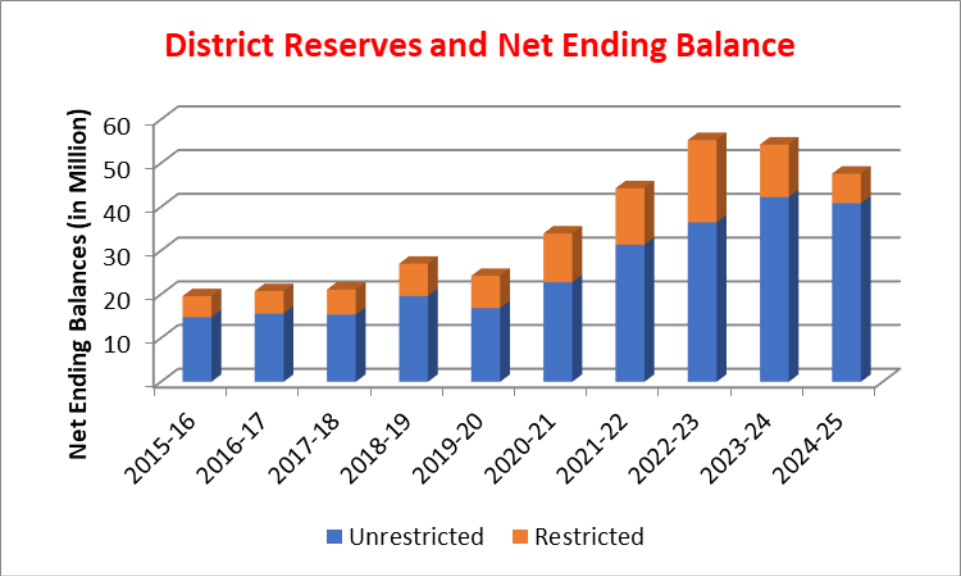
# District Reserves and Net Ending Balances 2015-16 to 2024-25

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.



Net Ending Balance Components (in Thousands)			
	2022-23 (act)	2023-24 (est)	2024-25 (proj)
Revolving Cash	\$ 11	\$ 11	\$ 11
Stores	\$ -	\$ -	\$ -
Prepaid Expense	\$ 141	\$ 868	\$ 561
Restricted Program Balances	\$ 18,835	\$ 12,032	\$ 6,793
Reserve for Economic Uncertainties & Unassigned	\$ 18,571	\$ 15,947	\$ 17,332
Reserves Restricted by the Governing Board & Assigned	\$ 17,739	\$ 25,409	\$ 22,913

*A school district’s Net Ending Balance is its reserve account to fund unforeseen events*

\*\*The reserve Cap was triggered for 2024-25, requiring the District to cap its assigned/unassigned ending fund balance of the General Fund at 10%.



# 2024-25 General Fund Budget Summary

	Unrestricted K-12	Special Education	Routine Restricted Maintenance	Special Projects	TOTAL
<b>REVENUES</b>					
LCFF*	\$ 132,124,336	\$ 3,175,199	\$ -	\$ -	\$ 135,299,535
Federal	-	2,334,110	-	\$ 983,676	3,317,786
State	3,716,820	1,593,291	-	11,841,833	17,151,944
Local	4,757,386	6,793,988	-	2,567,078	14,118,452
Restricted Program Contributions	(30,295,556)	26,093,966	\$ 5,078,366	(876,776)	-
<b>TOTAL REVENUES</b>	<b>110,302,986</b>	<b>39,990,554</b>	<b>5,078,366</b>	<b>14,515,811</b>	<b>169,887,717</b>
<b>EXPENDITURES</b>					
Certificated Salaries	59,086,920	15,486,719	-	4,177,517	78,751,156
Classified Salaries	16,488,239	9,594,859	1,402,295	704,977	28,190,370
Employee Benefits	24,400,161	8,421,304	644,147	8,675,984	42,141,596
Books & Supplies	2,172,637	114,146	697,198	2,199,841	5,183,822
Contract Services / Direct Costs	12,252,907	3,023,279	463,047	2,823,043	18,562,276
Capital Outlay	-	-	1,665,000	702,634	2,367,634
Other Outgo/Indirect Costs	(2,679,556)	3,445,958	186,629	395,244	1,348,275
Interfund Transfers Out	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>111,721,308</b>	<b>40,086,265</b>	<b>5,058,316</b>	<b>19,679,240</b>	<b>176,545,129</b>
Net Increase/(Decrease) in Fund Balance	\$ (1,418,322)	\$ (95,711)	\$ 20,050	\$ (5,163,429)	\$ (6,657,412)
July 1 Beginning Balance					\$ 54,267,200
<b>ENDING FUND BALANCE</b>					<b>\$ 47,609,788</b>
Components of Ending Fund Balance:					
Nonspendable					
Revolving Cash					\$ 10,500
Prepaid Items					561,097
Restricted					
Committed					6,793,040
Assigned					22,687,075
Reserved for Economic Uncertainties					226,226
Unassigned					5,296,354
<b>TOTAL</b>					<b>\$ 47,609,788</b>

\* Includes property tax transfer for Special Education

## 2024-25 GENERAL FUND BUDGET BY OBJECT COMPARISON

Object Description	2023-2024 Estimated Actuals	2024-2025 Adopted Budget
<b>BEGINNING BALANCE</b>	\$ 55,296,165	\$ 54,267,200
8011 Rev Limit State Aid-Curr Year	52,654,532	52,486,478
8012 EPA Education Protection Acct	24,625,174	24,221,262
8019 Rev Limit State Aid Prior Year	13,515	-
8021 Home Owners Exemption	249,952	249,952
8041 Secured Tax Rolls	47,220,505	47,220,505
8042 Unsecured Roll Taxes	1,011,489	1,011,489
8043 Prior Years Taxes	26,992	26,992
8044 Supplemental Taxes	1,919,751	1,919,751
8045 Educ Rev Augmentation Fund	8,811,821	8,811,821
8047 Community Redevelopment Funds	3,394,261	3,394,261
8091 Fund 14 Contribution	-	-
8096 In Lieu Property Tax Payment	(7,112,384)	(7,218,175)
8097 Property Taxes Transfers	3,643,823	3,175,199
<b>Total LCFF Revenue</b>	<b>136,459,431</b>	<b>135,299,535</b>
8181 Spec Educ-Ent Per Udc	2,568,843	2,154,243
8182 Spec Ed-Discretionary Grants	179,867	179,867
8290 All Other Federal Revenues	2,075,591	983,676
<b>Total Federal Revenue</b>	<b>4,824,301</b>	<b>3,317,786</b>
8311 State Apportionment	-	-
8520 Child Nutrition	31,457	-
8550 Mandated Cost Reimbursements	545,300	562,177
8560 State Lottery Revenue	3,047,364	2,884,416
8590 All Other State Revenues	14,625,265	13,705,351
<b>Total State Revenue</b>	<b>18,249,386</b>	<b>17,151,944</b>
8625 Comm Redev Fds Not Subj To RI	1,174,667	1,091,474
8631 Sale of Equipment/Supplies	23,455	-
8650 Leases & Rentals	145,987	144,747
8660 Interest	1,621,006	1,621,006
8662 Increase(Decrease) in Investments	1,281,513	-
8675 Transportation Fees Fr Indiv	152,450	199,500
8677 Interagency Serv Betwn LEA's	721,806	736,919
8689 All Other Fees And Contracts	476,689	560,520
8698 Salary Abatement	46,520	-
8699 All Other Local Revenues	5,855,062	2,970,298
8792 Tf Of Apport From Coe	7,550,264	6,793,988
8912 Intfd Tf Betwn Gen & Spec Res	-	-
8953 Proceeds Fr Sale/Lp Of Lnd/Bdg	13,447	-
8972 Proceeds from Cap Lease	-	-
<b>Total Local Revenue</b>	<b>19,062,866</b>	<b>14,118,452</b>
<b>TOTAL REVENUE</b>	<b>178,595,984</b>	<b>169,887,717</b>

## 2024-25 GENERAL FUND BUDGET BY OBJECT COMPARISON

Object Description	2023-2024 Estimated Actuals	2024-2025 Adopted Budget
<b>TOTAL EXPENDITURES</b>		
1100 Teachers Salaries	60,936,478	62,195,881
1110 Teachers-Substitutes	1,555,605	1,234,630
1120 Teachers-Extra Assignment	782,216	674,961
1190 Certificated Stipend	756,988	754,720
1200 Certificated Pupil Support Sal	4,740,251	4,976,812
1210 Pupil Support-Substitute	2,867	3,500
1220 Pupil Support-Extra Assignment	64,213	38,308
1290 Pupil Support-Stipend	5,276	5,276
1300 Cert Supervisor-Admin Salary	6,314,693	6,484,635
1310 Certif Admin - Substitutes	22,095	-
1320 Certif Admin - Ex Time	5,666	-
1390 Cert Admin Stipend	197,936	181,181
1900 Other Certificated Salary	2,170,231	2,201,252
1990 Other Cert Stipend	17,700	-
<b>Total Certificated Salaries</b>	<b>77,572,215</b>	<b>78,751,156</b>
2100 Instructional Aides Salary	6,916,250	8,460,857
2110 Instr. Aides-Substitutes	372,323	318,943
2120 Instr. Aides-Extra Assignment	321,343	287,118
2130 Instr. Aides- Overtime	2,097	1,233
2190 Classified Stipend	674,187	695,111
2200 Classified Support Salaries	9,083,084	9,618,415
2210 Class Support-Subs	391,569	232,049
2220 Class Support-Extra Asgnmt	204,974	138,743
2230 Class Support-Overtime	231,680	201,429
2290 Drivers/Mechanics/MIS/Support	3,621	4,297
2300 Class Supervisor-Admin Salary	1,165,996	1,059,582
2310 Class Supervisor-Sub	16,414.00	-
2390 Class Board Stipends	6,240	4,800
2400 Clerical-Office Salaries	3,196,918	3,267,414
2410 Clerical-Substitutes	106,789	96,496
2420 Clerical-Extra Assignment	22,764	7,441
2430 Clerical-Overtime	66,039	52,900
2450 Clerical-Confidential	1,985,057	2,067,068
2490 Clerical-Stipends	-	-
2900 Other Class. Salaries	1,535,584	1,624,942
2905 Other Classified - Students	4,300	1,585
2910 Other Classified - Subs	25,904	28,027
2920 Other Class-Extra Assignment	22,912	21,920
2930 Other Classified - Overtime	648	-
2990 Other Classified - Stipends	-	-
<b>Total Classified Salaries</b>	<b>26,356,693</b>	<b>28,190,370</b>



## 2024-25 GENERAL FUND BUDGET BY OBJECT COMPARISON

Object Description	2023-2024 Estimated Actuals	2024-2025 Adopted Budget
<b>TOTAL EXPENDITURES</b>		
3101 Strs Certificated	21,367,278	22,131,513
3102 Strs Classified	30,726	21,289
3201 Pers Certificated	219,855	205,225
3202 Pers Classified	5,800,329	6,283,435
3301 Oasdi Certificated	75,953	71,409
3302 Oasdi Classified	1,555,046	1,667,491
3311 Medicare Certificated	1,078,193	1,097,859
3312 Medicare Classified	367,084	393,098
3401 Health & Welfare Certificated	6,458,582	6,735,448
3402 Health & Welfare Classified	1,823,473	1,921,913
3501 Unemployment - Certificated	37,524	38,196
3502 Unemployment - Classified	16,056	13,632
3601 Workers Comp - Certificated	960,329	893,398
3602 Workers Comp - Classified	319,866	315,996
3751 OPEB-Direct Charge - Cert	357	
3752 OPEB-Direct Charge-Class	329	
3901 Other Benefits Certificated	391,427	308,649
3902 Other Benefits Classified	38,172	43,045
<b>Total Employee Benefits</b>	<b>40,540,579</b>	<b>42,141,596</b>
4100 Textbooks	1,911,488	704,496
4111 Lost Textbooks Abatement	(1,931)	-
4200 Books Other Than Textbooks	128,868	15,154
4211 Lost Non-Textbooks Abatement	11,257	-
4300 Materials And Supplies	3,153,647	2,833,368
4303 Testing Materials	35,839	19,917
4308 Technology Supplies	324,087	135,056
4313 Resale Supplies Purchases	146,632	-
4318 Online Assessment Protocols	15,034	1,630
4320 Office Supplies	121,549	63,664
4345 Gasoline	96,552	79,300
4350 Diesel	203,261	227,315
4400 Noncapitalized Equipment	484,587	356,360
4408 Technology Non-Cap Equip	2,019,734	678,366
4430 Tagged improvements \$500-\$15,000	123,498	69,196
<b>Total Books and Supplies</b>	<b>8,774,102</b>	<b>5,183,822</b>

## 2024-25 GENERAL FUND BUDGET BY OBJECT COMPARISON

Object Description	2023-2024 Estimated Actuals	2024-2025 Adopted Budget
<b>TOTAL EXPENDITURES</b>		
5100 Subagreements for Services	3,566,784	3,193,037
5210 Travel-Mileage	55,893	39,530
5220 Conferences	230,046	160,978
5228 Conference for Tech Staff	8,347	8,347
5300 Dues And Memberships	94,710	86,274
5450 Other Insurance	2,046,210	2,144,752
5460 Insurance Deductible	26,000	10,000
5510 Electricity	3,413,799	3,876,446
5530 Gas Heating	269,739	326,834
5540 Garbage	243,915	265,539
5550 Sewer	234,087	245,221
5570 Water	611,068	641,413
5610 Rentals	131,680	105,815
5620 Leases	24,380	24,380
5630 Repairs	1,151,993	274,371
5638 Repairs for Technology	38,568	10,000
5640 Maintenance Agreements	257,120	286,769
5648 Maintenance Agreement - Tech	61,954	61,954
5650 Non-Capitalized Improvements	132,376	40,000
5658 Non-Capitalized ImprovementMIS	645	-
5750 Transf.Of Dir.Costs-Interfund	4,879	3,750
5752 Vehicle Service Transfers	(1,500)	(1,500)
5763 Food Svc Equip Transfers	(7,656)	(15,000)
5800 Prof/Cons Serv Opr Exp	2,990,568	3,748,338
5808 Consult Srv for Technology	230,168	20,105
5810 Legal Services	746,577	427,508
5811 Audit	62,855	47,000
5813 Election Expense	-	60,000
5818 Software Licensing	1,912,487	1,674,166
5821 Fingerprinting	25,067	27,000
5830 Medicab Transportation Expense	199,575	118,500
5901 Telephone	176,991	185,412
5902 Postage	47,800	48,400
5903 Internet Access	419,874	416,937
<b>Total Contracted Services/Direct Costs</b>	<b>19,406,999</b>	<b>18,562,276</b>



## 2024-25 GENERAL FUND BUDGET BY OBJECT COMPARISON

Object Description	2023-2024 Estimated Actuals	2024-2025 Adopted Budget
<b>TOTAL EXPENDITURES</b>		
6140 Sureying Costs	-	-
6170 Land Improvements	353,402	25,950
6200 Buildings-Improve Of Buildings	1,429,451	1,600,000
6210 Architect/Engineering Fees	109,212	20,000
6220 Dsa Fees	911	-
6240 Preliminary Tests	-	-
6280 Construction Testing	-	-
6290 Construction Inspection	34,051	-
6400 Equipment Over \$15000	3,510,767	721,684
6408 Technology Equipment Capitalized	257,564	-
<b>Total Capital Outlay</b>	<b>5,695,358</b>	<b>2,367,634</b>
7142 Tuition Pmnts To County	1,290,872	1,401,845
7299 All Other Transfers Out	3,825	3,825
7350 Trans.Of Indir.Costs-Interfund	(113,987)	(155,688)
7438 Debt Service - Interest	4,294	2,884
7439 Debt Service - Principal	93,999	95,409
<b>Total Other Outgoing/Indirect Costs</b>	<b>1,279,003</b>	<b>1,348,275</b>
<b>TOTAL EXPENDITURES</b>	<b>179,624,949</b>	<b>176,545,129</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(1,028,965)</b>	<b>(6,657,412)</b>
<b>ENDING BALANCE</b>	<b>\$ 54,267,200</b>	<b>\$ 47,609,788</b>

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# Federal & State Programs

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# Restricted Categorical Programs

Categorical programs are designed and implemented with specific requirements 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	2024-25	Resource Code	Restricted State	2024-25
3010	NCLB: Title I, Part A, Basic Grants	\$556,000	2600	Expanded Learning Opportunities Program	\$1,667,572
3310	Special Ed PL94-142	2,143,799	5310	Child Nutrition	5,214,776
3311	Special Education: IDEA Local Assistance, Part B	10,444	6300	Lottery: Instructional Materials	834,048
3315	Special Education: IDEA Preschool Grants	41,542	6387	Career Tech Ed Inc Grant (CTEIG)	647,047
3327	IDEA Mental Health Services	138,325	6500	Special Education (AB602)	9,969,187
4035	NCLB: Title II, Part A, Teacher Quality	196,760	6520	Special Education - Workability I	106,445
4127	ESSA Title IV, Part A, Student Supp. & Academic Enr.	33,227	6546	Special Ed - Mental Health	876,431
4201	NCLB: Title III, English Language Acquisition	41,295	6547	Spec Ed - Preschool Intervention	610,415
4203	NCLB: Title III, Limited English Proficiency	85,053	6770	Proposition 28—Arts and Music Education Funding	1,426,901
5310	Child Nutrition Programs	1,858,120	8150	(1) Routine Restricted Maintenance Account (RRMA)	5,078,366
5467	Local Food for Schools	77,561			
5811	Air Force Reserve Officer Training Corps (ROTC)	71,341			

Footnotes:

(1) Required 3% contribution of adopted budget total general fund expenditures (Transfer from general fund; not additional revenue)

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# Site Budgets

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# 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 \$68.51 per student based upon the formula. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	2,015,848	1,975,112	2,155,561
CLASSIFIED SALARIES	312,313	347,776	370,770
EMPLOYEE BENEFITS	725,936	707,738	772,436
BOOKS & SUPPLIES	28,154	26,987	15,862
SERVICES	161,030	180,850	195,032
CAPITAL OUTLAY	.00	.00	.00
<b>TOTAL SITE BUDGET</b>	<b>\$ 3,243,281</b>	<b>\$ 3,238,463</b>	<b>\$ 3,509,661</b>

<i>Enrollment</i>	<i>508 Students</i>
<i>Teachers</i>	<i>20</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.88</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 \$68.51 per student based upon the formula. 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>429 Students</i>
<i>Teachers</i>	<i>17</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.88</i>
<i>Aide time as allocated by formula.</i>	

<b>Breen</b>	<b>2022-23 Actuals</b>	<b>2023-24 Estimated Actuals</b>	<b>2024-25 Adopted Budget</b>
CERTIFICATED SALARIES	1,738,792	1,911,387	1,930,322
CLASSIFIED SALARIES	300,430	349,266	365,434
EMPLOYEE BENEFITS	648,229	713,286	715,939
BOOKS & SUPPLIES	19,356	24,524	16,303
SERVICES	140,081	177,177	182,551
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 2,846,887</b>	<b>\$ 3,175,640</b>	<b>\$ 3,210,549</b>

## 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 \$68.51 per student based upon the formula. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	1,738,970	1,787,213	1,712,979
CLASSIFIED SALARIES	329,519	352,710	344,719
EMPLOYEE BENEFITS	641,138	646,192	623,559
BOOKS & SUPPLIES	21,479	24,588	27,718
SERVICES	151,866	163,069	171,711
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 2,882,972</b>	<b>\$ 2,973,772</b>	<b>\$ 2,880,686</b>

<i>Enrollment</i>	<i>400 Students</i>
<i>Teachers</i>	<i>15.6</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.88</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 \$68.51 per student based upon the formula. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	1,941,553	1,971,892	1,756,469
CLASSIFIED SALARIES	305,885	349,299	365,911
EMPLOYEE BENEFITS	716,523	742,407	688,248
BOOKS & SUPPLIES	17,604	25,791	18,719
SERVICES	185,528	217,552	228,094
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 3,167,092</b>	<b>\$ 3,306,941</b>	<b>\$ 3,057,441</b>

<i>Enrollment</i>	<i>444 Students</i>
<i>Teachers</i>	<i>17</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.88</i>
<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 \$68.51 per student based upon the formula. 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>697 Students</i>
<i>Teachers</i>	<i>27</i>
<i>Administrators</i>	<i>1.5</i>
<i>Clerical</i>	<i>2.25</i>
<i>Aide time as allocated by formula.</i>	

Quarry Trail	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	2,288,713	2,576,108	2,903,760
CLASSIFIED SALARIES	429,671	470,412	537,211
EMPLOYEE BENEFITS	875,262	963,385	1,091,073
BOOKS & SUPPLIES	80,889	47,539	48,951
SERVICES	74,652	188,314	139,109
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 3,749,188</b>	<b>\$ 4,245,758</b>	<b>\$ 4,720,104</b>

## 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 \$68.51 per student based upon the formula. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	1,941,679	1,977,607	1,965,352
CLASSIFIED SALARIES	328,467	351,646	361,955
EMPLOYEE BENEFITS	699,272	706,691	700,516
BOOKS & SUPPLIES	23,619	38,110	15,755
SERVICES	180,374	204,466	227,153
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 3,173,409</b>	<b>\$ 3,278,520</b>	<b>\$ 3,270,731</b>

<i>Enrollment</i>	<i>441 Students</i>
<i>Teachers</i>	<i>17</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.88</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 \$68.51 per student based upon the formula. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	2,285,573	2,510,338	2,697,702
CLASSIFIED SALARIES	388,793	413,917	472,831
EMPLOYEE BENEFITS	906,420	950,530	1,032,154
BOOKS & SUPPLIES	29,064	66,531	22,963
SERVICES	130,626	138,264	163,093
CAPITAL OUTLAY	4,200		
<b>TOTAL SITE BUDGET</b>	<b>\$ 3,744,676</b>	<b>\$ 4,079,580</b>	<b>\$ 4,388,743</b>

<i>Enrollment</i>	<i>623 Students</i>
<i>Teachers</i>	<i>26</i>
<i>Administrators</i>	<i>1.5</i>
<i>Clerical</i>	<i>2.13</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 \$68.51 per student based upon the formula. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	1,894,814	1,799,091	1,818,840
CLASSIFIED SALARIES	336,827	330,383	342,733
EMPLOYEE BENEFITS	706,874	663,439	672,309
BOOKS & SUPPLIES	15,850	29,173	15,999
SERVICES	213,927	239,636	271,309
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 3,168,292</b>	<b>\$ 3,061,722</b>	<b>\$ 3,121,190</b>

<i>Enrollment</i>	<i>318 Students</i>
<i>Teachers</i>	<i>14</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.88</i>
<i>Aide time as allocated by formula.</i>	

## Restricted General Fund Budget

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

# 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 \$68.51 per student based upon the formula. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	1,996,695	2,051,669	2,007,764
CLASSIFIED SALARIES	323,885	337,470	370,519
EMPLOYEE BENEFITS	727,411	744,403	746,253
BOOKS & SUPPLIES	20,637	36,704	23,418
SERVICES	154,509	182,449	208,615
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>3,223,137</b>	<b>\$ 3,352,695</b>	<b>\$ 3,356,569</b>

<i>Enrollment</i>	<i>468 Students</i>
<i>Teachers</i>	<i>17.5</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.88</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 \$68.51 per student based upon the formula. 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>537 Students</i>
<i>Teachers</i>	<i>21.6</i>
<i>Administrators</i>	<i>1.0</i>
<i>Clerical</i>	<i>2</i>
<i>Aide time as allocated by formula.</i>	

Sunset Ranch	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	2,420,533	2,414,252	2,373,368
CLASSIFIED SALARIES	370,174	387,244	408,347
EMPLOYEE BENEFITS	885,180	866,473	867,390
BOOKS & SUPPLIES	16,756	66,713	32,403
SERVICES	188,613	220,255	249,877
CAPITAL OUTLAY		14,000	
<b>TOTAL SITE BUDGET</b>	<b>\$ 3,881,256</b>	<b>\$ 3,968,937</b>	<b>\$ 3,931,385</b>

### 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 \$68.51 per student based upon the formula. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	1,903,292	2,043,049	2,068,825
CLASSIFIED SALARIES	310,991	368,885	362,908
EMPLOYEE BENEFITS	710,330	785,509	767,447
BOOKS & SUPPLIES	19,227	41,819	27,522
SERVICES	188,364	218,875	224,669
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 3,132,204</b>	<b>\$ 3,458,137</b>	<b>\$ 3,451,371</b>

<i>Enrollment</i>	<i>519 Students</i>
<i>Teachers</i>	<i>20</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.88</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 and Title 1 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 \$68.51 per student based upon the formula. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	1,618,417	1,815,357	1,784,596
CLASSIFIED SALARIES	299,648	322,302	331,907
EMPLOYEE BENEFITS	601,262	677,501	680,913
BOOKS & SUPPLIES	15,841	43,928	21,754
SERVICES	155,808	175,770	169,970
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 2,690,976</b>	<b>\$ 3,034,858</b>	<b>\$ 2,989,140</b>

<i>Enrollment</i>	<i>395 Students</i>
<i>Teachers</i>	<i>15.5</i>
<i>Administrators</i>	<i>1</i>
<i>Clerical</i>	<i>1.88</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 \$69.59 per student based upon the formula. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	4,600,031	4,810,921	4,871,688
CLASSIFIED SALARIES	523,966	595,227	640,629
EMPLOYEE BENEFITS	1,649,513	1,729,027	1,744,814
BOOKS & SUPPLIES	50,087	57,714	54,310
SERVICES	257,537	312,341	323,871
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 7,081,134</b>	<b>\$ 7,505,230</b>	<b>\$ 7,635,312</b>

<i>Enrollment</i>	<i>993 Students</i>
<i>Teachers</i>	<i>41</i>
<i>Administrators</i>	<i>2.5</i>
<i>Counselors</i>	<i>2</i>
<i>Clerical</i>	<i>4.88</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 \$69.59 per student based upon the formula. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	3,978,325	3,848,068	3,980,912
CLASSIFIED SALARIES	507,411	543,488	586,221
EMPLOYEE BENEFITS	1,444,942	1,409,193	1,436,269
BOOKS & SUPPLIES	21,884	55,875	27,953
SERVICES	283,416	311,373	328,746
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 6,235,978</b>	<b>\$ 6,167,997</b>	<b>\$ 6,360,101</b>

<i>Enrollment</i>	<i>799 Students</i>
<i>Teachers</i>	<i>33.67</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. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	9,405,858	9,305,401	9,094,296
CLASSIFIED SALARIES	1,377,259	1,481,195	1,540,695
EMPLOYEE BENEFITS	3,396,507	3,371,614	3,382,854
BOOKS & SUPPLIES	79,175	110,625	74,207
SERVICES	794,959	955,686	981,489
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 15,053,758</b>	<b>\$ 15,224,521</b>	<b>\$ 15,073,541</b>

<i>Enrollment</i>	<i>1908 Students</i>
<i>Teachers</i>	<i>71.18</i>
<i>Athletic Director</i>	<i>0.83</i>
<i>Activities Director</i>	<i>0.5</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>10.25</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. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	8,530,177	8,885,584	9,183,420
CLASSIFIED SALARIES	1,328,937	1,492,845	1,544,683
EMPLOYEE BENEFITS	3,193,531	3,289,348	3,456,274
BOOKS & SUPPLIES	105,644	95,641	97,743
SERVICES	948,514	1,116,088	1,145,512
CAPITAL OUTLAY		\$ -	
<b>TOTAL SITE BUDGET</b>	<b>\$ 14,106,803</b>	<b>\$ 14,879,506</b>	<b>\$ 15,427,632</b>

<i>Enrollment</i>	<i>2010 Students</i>
<i>Teachers</i>	<i>74.35</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>10.31</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 \$96.15 per student based upon the formula. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	649,098	646,545	664,554
CLASSIFIED SALARIES	166,713	168,125	182,427
EMPLOYEE BENEFITS	265,703	266,343	277,201
BOOKS & SUPPLIES	2,306	5,056	3,635
SERVICES	85,376	104,151	107,181
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 1,169,196</b>	<b>\$ 1,190,220</b>	<b>\$ 1,234,998</b>

<i>Enrollment</i>	<i>86 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 \$115.98 per student based upon the formula. 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	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	435,639	377,120	391,374
CLASSIFIED SALARIES	82,292	46,979	48,650
EMPLOYEE BENEFITS	143,279	113,919	116,227
BOOKS & SUPPLIES	4,478	5,324	2,117
SERVICES	1,368	2,022	2,769
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 667,055</b>	<b>\$ 545,364.00</b>	<b>\$ 561,137.00</b>

<i>Enrollment</i>	<i>40 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).



## 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 2024-25 school year for a small number of students who still require this option. The students will be overseen by 1 teacher/facilitator. The current estimated enrollment is 18 students.

### MULTI-YEAR SUMMARY

#### Unrestricted

Virtual Campus (LO3 99)	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
CERTIFICATED SALARIES	\$ 228,212.16	\$ 118,670.00	\$ 120,572.00
CLASSIFIED SALARIES		\$ 37,055.00	
EMPLOYEE BENEFITS	\$ 71,992.19		\$ 37,241.00
BOOKS & SUPPLIES		\$ 2,500.00	\$ 2,500.00
SERVICES			
CAPITAL OUTLAY			
<b>TOTAL SITE BUDGET</b>	<b>\$ 300,204.35</b>	<b>\$ 158,225.00</b>	<b>\$ 160,313.00</b>

<i>Enrollment</i>	<i>18 Students</i>
<i>Teachers</i>	<i>1</i>

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# Special Revenue Funds

Cafeteria Fund

Deferred Maintenance Fund

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# 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 2023-24, the district served an average of 5,836 lunches and 2,572 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 2023-24 increased from 2022-23.

Revenue for the Cafeteria Fund comes from several sources, including the federal and state government reimbursements and non-program revenues such as Ala Carte student/adult meals and catering. 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.

2023-24 student participation as well as state and federal reimbursement rates for the lunch program were:

Reimbursement Funding Data Per Meal							Annual Student Participation Data <sup>1</sup>			
	State			Federal			Free	Reduced	Paid	Total Served
	Free	Reduced	Paid	Free	Reduced	Paid				
Lunch	\$0.969	\$1.369	\$4.819	\$4.33	\$3.93	\$0.48	271,201	32,646	761,425	1,065,272
Breakfast	\$0.97	\$1.27	\$3.319	\$2.28	\$1.98	\$0.38	117,317	14,701	336,795	468,813

The estimated 2023-24 participation data was used in preparing the 2024-25 budgeted revenues.

<sup>1</sup> Data through June 1, 2024

# Cafeteria (Fund 13) (Cont'd)

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. All RUSD schools offer their students free breakfast and lunch in order to equitably provide and encourage all students to eat nutritious meals each day.

Breakfast is 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 is 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 2024-25 is:

Meals Served 2018-19 to 2024-25		
Year	Lunch	Breakfast
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	1,003,882	433,023
2023-24 Est	1,065,272	468,813
2024-25 Est	1,050,000	450,000

The summary budget of this fund is:

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
Beginning Balance	\$ 2,833,451	\$ 5,956,838	\$ 8,780,540
Plus: Revenue	\$ 7,904,268	\$ 7,920,354	\$ 7,693,258
Transfers In	\$ -	\$ -	\$ -
Available Resources	\$ 10,737,719	\$ 13,877,192	\$ 16,473,798
Less: Expenditures	\$ 4,780,881	\$ 5,096,652	\$ 6,363,419
Transfers Out	\$ -	\$ -	\$ -
Ending Balance	\$ 5,956,838	\$ 8,780,540	\$ 10,110,379

# 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 \$1,764,775.

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 (independent charter school) is housed on the Ruhkala Elementary School campus. They contribute funds each year (\$43,344 projected in 2024-25) for future deferred maintenance needs based on their attendance.

	<b>2022-23 Actuals</b>	<b>2023-24 Estimated Actuals</b>	<b>2024-25 Adopted Budget</b>
Beginning Balance	\$ 1,602,594	\$ 1,669,145	\$ 1,809,572
Plus: Revenue	\$ 27,922	\$ 140,427	\$ 106,686
Transfers In	\$ 43,222	\$ -	\$ -
Available Resources	\$ 1,673,738	\$ 1,809,572	\$ 1,916,258
Less: Expenditures	\$ 4,593	\$ -	\$ 164,775
<b>Ending Balance</b>	<b>\$ 1,669,145</b>	<b>\$ 1,809,572</b>	<b>\$ 1,751,483</b>

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# CAPITAL PROJECTS FUNDS

Capital Facilities (Developer Fee) Fund

County School Facilities Fund

Special Reserve for Capital Outlay Fund

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# 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 16, 2024, the maximum developer fee levy scheduled is:

<b>Residential Development</b>	<b>\$5.17 per square foot</b>
<b>Commercial / Industrial</b>	<b>\$0.84 per square foot</b>

The Developer Fee Fund will be used to account for all proceeds and uses of the fees. The 2024-25 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 permits have increased over the last twelve months. In 2023-24, there were 145 Single Family Unit housing permits pulled through May 2024, which is an increase of 32 permits over 2022-23.

In 2024-25, \$53,557 is budgeted for salaries and benefits and \$1.9M for Rocklin Elementary Transitional Kindergarten portables, and \$472,500 for the Certificates of Participation (COP) principal and interest. Total expenses budgeted are \$2,444,122.

## Developer Fee (Fund 25) Budget Summary

	<b>2022-23 Actuals</b>	<b>2023-24 Estimated Actuals</b>	<b>2024-25 Adopted Budget</b>
Beginning Balance	\$ 20,036,947	\$ 22,016,116	\$ 23,974,422
Plus: Revenue	\$ 1,824,568	\$ 2,776,422	\$ 1,786,370
Transfers In and Other Financing Sources	\$ 820,779	\$ -	\$ -
Available Resources	\$ 22,682,294	\$ 24,792,538	\$ 25,760,792
Less: Expenditures	\$ 666,178	\$ 818,116	\$ 2,444,122
Transfers Out	\$ -	\$ -	\$ -
<b>Ending Balance</b>	<b>\$ 22,016,116</b>	<b>\$ 23,974,422</b>	<b>\$ 23,316,670</b>



# 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 2023-24, the District received a reimbursement of \$4,069,645 for Ruhkala Elementary Expansion Project.

	<b>2022-23 Actuals</b>	<b>2023-24 Estimated Actuals</b>	<b>2024-25 Adopted Budget</b>
<b>Beginning Balance</b>	\$ 12,617	\$ -	\$ 34,606
<b>Plus: Revenue</b>	\$ 18,256,518	\$ 4,131,223	\$ 1,242
<b>Available Resources</b>	\$ 18,269,135	\$ 4,131,223	\$ 35,848
<b>Less: Transfers Out</b>	\$ 18,269,135	\$ 4,096,617	\$ -
<b>Ending Balance</b>	\$ -	\$ 34,606	\$ 35,848

# 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 2023-24, Lot 49, the potential site of a third middle school, was sold and the proceeds of the sale (\$11,050,100) were deposited in this fund. Reimbursements from the Office of Public Construction for the Quarry Trail Elementary School Project (\$16,508,349) and Ruhkala Elementary Expansion Project (\$4,096,617) were transferred to this fund. \$7,072,152.50 was transferred to the Mello Roos Community Fund (49) for prepayment of the 2020 Certificates of Participation, Tax Exempt Refunding Lease.

	<b>2022-23 Actuals</b>	<b>2023-24 Estimated Actuals</b>	<b>2024-25 Adopted Budget</b>
Beginning Balance	\$ 636,081	\$ 608,191	\$ 25,412,362
Plus: Revenue	\$ 13,959	\$ 552,350	\$ 876,124
Transfers In and Other Financing Sources	\$ -	\$ 31,655,066	\$ -
Available Resources	\$ 650,040	\$ 32,815,607	\$ 26,288,486
Less: Expenditures	\$ -	\$ 331,092	\$ 1,190,505
Transfers Out	\$ 41,849	\$ 7,072,153	\$ -
<b>Ending Balance</b>	<b>\$ 608,191</b>	<b>\$ 25,412,362</b>	<b>\$ 25,097,981</b>

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# COMMUNITY FACILITIES DISTRICT (CFD) FUNDS

Mello-Roos Debt Service  
(Bond Repayment) Fund

Mello-Roos Capital Project Fund

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# Community Facilities Districts

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

General Information

The Mello-Roos Community Facilities Act<sup>1</sup> 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 2024-25 are as follows:

<b>Maximum rate in CFD #1 and CFD #2</b>		
	<b>Developed Parcels</b>	<b>Undeveloped Approved Parcels</b>
Single Family Homes	\$ 1,159.32	\$ 289.83
Duplex/Halfplex Units	\$ 869.49	\$ 217.37
Multi-Family Homes	\$ 579.66	-
Mobile Homes	\$ 289.83	\$ 72.45

<sup>1</sup> 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 2024-25 were as follows:

<b>Maximum Rate in CFD #3</b>		
	<b>Developed Parcels</b>	<b>Undeveloped Approved Parcels</b>
Single Family Homes	\$ 944.80	\$ 236.40
Duplex/Halfplex Units	\$ 708.64	\$ 1,177.40
Multi-Family Homes	\$ 472.54	\$ -
Mobile Homes	\$ 236.40	\$ 59.26

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. \$100,000 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:**

	<b>2022-23 Actuals</b>	<b>2023-24 Estimated Actuals</b>	<b>2024-25 Adopted Budget</b>
Beginning Balance	\$ 8,781,329	\$ 25,015,463	\$ 6,320,755
Plus: Revenue	\$ (127,211)	\$ 1,313,923	\$ 389,559
Transfers In	\$ 18,680,614	\$ 9,518,801	\$ 1,949,875
Available Resources	\$ 27,334,731	\$ 35,848,187	\$ 8,660,189
Less: Expenditures	\$ 2,319,268	\$ 13,019,083	\$ 588,530
Transfers Out	\$ -	\$ 16,508,349	
<b>Ending Balance</b>	<b>\$ 25,015,463</b>	<b>\$ 6,320,755</b>	<b>\$ 8,071,659</b>

# Community Facilities Districts

## Mello-Roos Bond Repayment (Fund 52)

**Budget Summary of Fund 52—Debt Repayment is:**

	<b>2022-23 Actuals</b>	<b>2023-24 Estimated Actuals</b>	<b>2024-25 Adopted Budget</b>
Beginning Balance	\$ 7,771,502	\$ 7,776,910	\$ 8,048,886
Plus: Revenue	\$ 7,967,605	\$ 8,828,400	\$ 8,737,412
Transfers In	\$ -	\$ -	\$ -
Available Resources	\$ 15,739,107	\$ 16,605,310	\$ 16,786,298
Less: Expenditures	\$ 6,762,197	\$ 6,109,776	\$ 5,283,687
Transfers Out	\$ 1,200,000	\$ 2,446,648	\$ 1,949,875
<b>Ending Balance</b>	<b>\$ 7,776,910</b>	<b>\$ 8,048,886</b>	<b>\$ 9,552,736</b>



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# 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.

On June 30, 2023, the funds in the irrevocable trust fund were moved to the California Employers' Benefit Trust (CERBT) Fund. The transfer was for \$4.9M. As of June 7, 2024, the value of CERBT is \$5,181,693. Going forward, Fund 71 will only be used to hold the funds necessary to pay the retiree insurance premiums for the year.

The total OPEB liability in the June 30, 2023 actuarial valuation was \$6,634,298.

### Budget Summary of Fund 71:

	2022-23 Actuals	2023-24 Estimated Actuals	2024-25 Adopted Budget
Beginning Balance	\$5,900,416	\$609,826	\$398
Plus: Revenue	918,321	684,490	667,169
Available Resources	\$6,818,737	\$1,294,316	\$667,567
Less: Expenditures	1,348,632	1,293,918	667,567
<b>Ending Balance</b>	<b>\$5,470,105</b>	<b>\$398</b>	-

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# History

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# 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 1,019 separate districts. Of these districts, over 345 are unified, kindergarten through twelfth grade; 76 are high school only, ninth through twelfth; and 598 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 114,315 and Los Angeles Unified School District with over 529,902 students (most recent information available from CDE). Rocklin Unified School District, with a projected student enrollment of 11,620 in 2024-25 (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 2023-24 (most recent information available from CDE) the number of children in California public schools was 5,837,690, an increase of 11%. Our District's profile has had an even more dramatic change. From 2004 to 2024, the District's student population grew by 27%. Total enrollment for the state decreased from 2022-23 to 2023-24 by 14,854 students. The District also saw an increase in enrollment of 198 (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 5.8 million students, kindergarten through twelfth grade, will attend public schools in California in 2024-25. 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 17th in 2022-23 expenditures per student enrolled (estimate).

# California's Public Education Funding History (cont'd)

**SOURCES OF REVENUE FOR SCHOOLS** – For 2024-25, the Proposition 98 funding level is \$109.1 billion of which \$76.7 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 \$43.8 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 2024-25 will match 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.

# California's Public Education Funding History (cont'd)

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 aid. 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 2024-25, 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.

# California's Public Education Funding History (cont'd)

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.



# California's Public Education Funding History (cont'd)

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.



# California's Public Education Funding History (cont'd)

**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 38% of the State's general fund budget in the 2024-25 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.

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# Glossary

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## **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 prior or current year ADA, or prior 3-year average 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 37% 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 took 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 12<sup>th</sup> 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.