

TULARE JOINT UNION HIGH SCHOOL DISTRICT

**2018-2019 Budget
June 21, 2018**

**Presented by
Vivian Hamilton, Business
Manager**

GOALS OF BUDGET REPORT

- ENROLLMENT AND ATTENDANCE TRENDS
- CURRENT YEAR REVENUE AND EXPENDITURES
- LOCAL CONTROL FUNDING FORMULA
- BUDGET PRIORITIES
- BUDGET ASSUMPTIONS
- MULTI-YEAR PROJECTIONS
- NEXT STEPS

CALPADS AND ADA

- OCTOBER 2015 – 5,360 STUDENTS (+35)
- OCTOBER 2016 – 5,486 STUDENTS (+126)
- OCTOBER 2017 – 5,544 STUDENTS (+46)
- OCTOBER 2018 – 5,544 STUDENTS (+0) (ESTIMATE)

- 2015-2016 P2 ADA – 5,082 (ATTENDANCE PERCENTAGE 94.81% OF 5,360)
- 2016-2017 P2 ADA – 5,195 (ATTENDANCE PERCENTAGE 94.69% OF 5,486)
- 2017-2018 P2 ADA – 5,293 (ATTENDANCE PERCENTAGE 95.47% OF 5,544)
- 2018-2019 P2 ADA – 5,211 (ATTENDANCE PERCENTAGE ESTIMATED AT 94.00% OF 5,544)

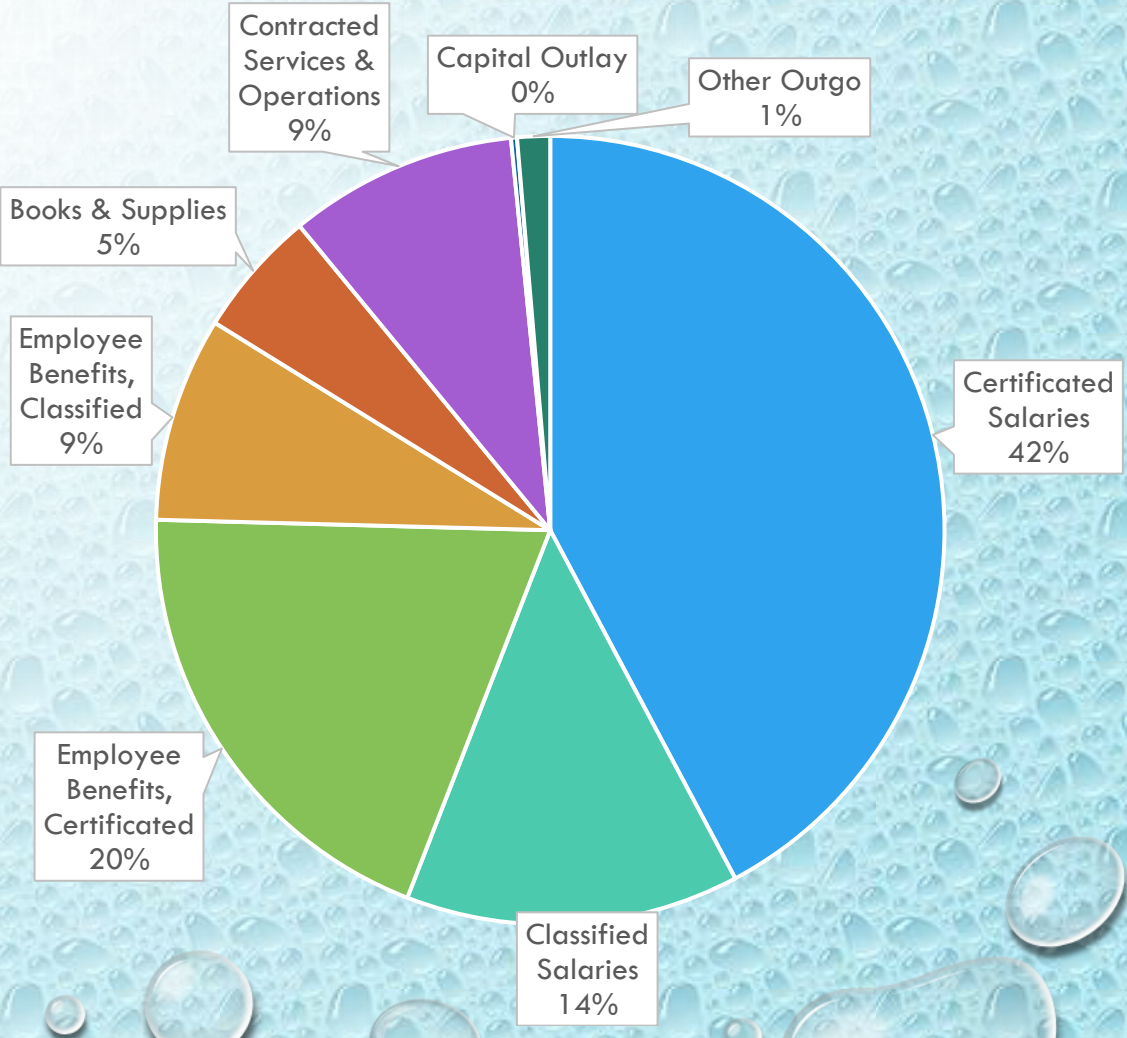
A 1% INCREASE IN ATTENDANCE EQUALS \$601,050 ADDITIONAL FUNDING

2018-2019 BUDGET SUMMARY (RESTRICTED & UNRESTRICTED)

Estimated Beginning Balance		\$ 16,984,142
Total Revenue		\$ 71,040,701
Expenditures		
Certificated Salaries	\$ 30,137,250	
Classified Salaries	9,760,970	
Employee Benefits	19,923,158	
Books & Supplies	3,721,797	
Contracted Services & Operations	6,691,724	
Capital Outlay	175,000	
Other Outgo:		
- State Special Schools \$10,000		
- Transfer to TCOE for Severely Handicapped \$970,041		
- Debt Service \$55,000		
- Transfer to Fund 631 for Farm Enterprise \$60,000		
- Transfer from Fund 130 for Indirect Costs (\$134,490)	960,551	
Total Expenditures		\$ 71,370,450
Projected Ending Fund Balance, June 30, 2019*		16,654,393
The unrestricted fund balance is \$10,694,598 or 14.98%		

PROJECTED EXPENDITURES

• CERTIFICATED SALARIES	\$30,137,250
• CLASSIFIED SALARIES	\$ 9,760,970
• EMPLOYEE BENEFITS, CERTIFICATED	\$13,932,698
• EMPLOYEE BENEFITS, CLASSIFIED	\$ 5,990,460
• BOOKS & SUPPLIES	\$ 3,721,797
• CONTRACTED SERVICES & OPERATIONS	\$ 6,691,724
• CAPITAL OUTLAY	\$ 175,000
• OTHER OUTGO	\$ 960,551
• TOTAL EXPENDITURES	\$71,370,450



LOCAL CONTROL FUNDING FORMULA

Factors	9-12
Adjusted grant per ADA	\$9,304
% Enrollment eligible	73.98%
73.98% of Supplemental	\$1,358
18.98% of Concentration (percentage above 55%)	\$871
Total 2018-19 LCFF target grant per ADA	\$11,533

Tulare Joint Union High School District – 2018-19		
2018-19 LCFF Per ADA Funding	Projected 2018-19 ADA	Projected 2018-19 LCFF Total Revenue
\$11,533	5,284	\$59,562,523

BUDGET PRIORITIES

- STAFFING RATIO AT 25 TO 1, NOT INCLUDING SPECIAL EDUCATION
- STUDENT LEARNING OPPORTUNITIES
- FORMULA ALLOCATIONS INCREASED IN SOME AREAS DUE TO INPUT FROM BUDGET ADVISORY COMMITTEE
- LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)
 - ALL STUDENTS WILL GRADUATE COLLEGE AND CAREER READY.
 - ALL ENGLISH LEARNERS WILL IMPROVE THEIR ENGLISH LANGUAGE ACQUISITION AND ACHIEVEMENT.
 - ALL STUDENTS WILL BE PART OF A POSITIVE LEARNING ENVIRONMENT WHERE THEY FEEL WELCOMED, VALUED, SAFE, AND ENGAGED AS PART OF A GREATER COMMUNITY.

BUDGET ASSUMPTIONS

- NO ENROLLMENT GROWTH
- COLA 2.41%
- STEP & COLUMN
- CERTIFICATED STAFF GROWTH (NEXT SLIDE)
- CLASSIFIED STAFF GROWTH (NEXT SLIDE)
- INCREASED EMPLOYER COSTS FOR STRS AND PERS

GROWTH STAFFING

- **CERTIFICATED STAFF**

- **DIRECTOR OF AG EDUCATION (1.0 FTE)** **\$153,510**
- **SUPERVISION (3.0 STIPENDS)** **7,830**
- **10 MATH INTERVENTION PERIODS (1.67 FTE)** **108,100**
- **IRC TEACHER (1.0 FTE)** **102,440**
- **PSYCHOLOGIST (1.0 FTE)** **141,800**
- **TEACHERS (2.0 FTE)** **143,600**

\$ 657,280

- **CLASSIFIED STAFF**

- **FULL-TIME MATH INTERVENTION TUTORS (3.0 FTE)** **\$130,200**

TOTAL **\$ 787,480**

MULTI-YEAR PROJECTIONS

SACS Report, First Interim		2017-2018 Projected Year Totals as of 5/30/18	% Change	2018-2019 Projection	% Change	2019-2020 Projection	% Change	2020-2021 Projection
Description	Object Codes							
Total Revenue	8010-8999	68,557,645	3.62%	71,040,701	2.26%	72,644,484	2.44%	74,413,649
Expenditures								
Certificated Salaries	1000-1999	29,131,308	3.45%	30,137,250	1.47%	30,581,457	1.47%	31,032,327
Classified Salaries	2000-2999	9,528,240	2.44%	9,760,970	2.05%	9,960,842	2.05%	10,164,614
Employee Benefits	3000-3999	17,384,036	14.61%	19,923,158	6.20%	21,159,018	3.49%	21,898,357
Books and Supplies	4000-4999	4,648,045	-19.93%	3,721,797	0.00%	3,721,797	0.00%	3,721,797
Contracted Services & Operations	5000-5999	7,857,952	-14.84%	6,691,724	0.00%	6,691,724	0.00%	6,691,724
Capital Outlay	6000-6999	1,302,415	-86.56%	175,000	-51.43%	85,000	0.00%	85,000
Other Outgo	7100-7699	1,186,807	-19.06%	960,551	-5.48%	907,870	2.49%	930,440
Total Expenditures		71,038,803	0.47%	71,370,450	2.43%	73,107,708	1.94%	74,524,259
Net Increase (Decrease) in Fund Balance		(2,481,158)		(329,749)		(463,224)		(110,610)
Net Beginning Fund Balance		19,465,300		16,984,142		16,654,393		16,191,169
Ending Fund Balance		16,984,142		16,654,393		16,191,169		16,080,559
Restricted		5,964,436		5,214,910		4,256,513		4,256,513
Total Available Reserves - by Amount		11,019,706		11,439,483		11,934,656		11,824,046
Total Available Reserves - by Percentage (excl. assigned bal)		15.51%		16.03%		16.32%		15.87%

NEXT STEPS

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- **JUNE 21, 2018**
 - APPROVE DISTRICT'S 2018-2019 LCAP
 - APPROVE SIERRA VISTA CHARTER'S 2018-2019 LCAP
 - APPROVE ACCELERATED CHARTER'S 2018-2019 LCAP
 - APPROVE 2018-2019 BUDGET
- **JULY 19, 2018**
 - BUDGET REVISIONS AFTER STATE BUDGET IS SIGNED BY GOVERNOR
 - UPDATE BOARD OF TRUSTEES
- **AUGUST 16, 2018**
 - PRESENT PRIOR YEAR (UNAUDITED) FINANCIAL REPORT TO BOARD OF TRUSTEES
- **SEPTEMBER 6, 2018**
 - APPROVE 2017-2018 UNAUDITED FINANCIAL REPORT
 - UPDATE BOARD OF TRUSTEES
- **OCTOBER 3, 2018**
 - CALPADS DAY ENROLLMENT COUNT
 - UPDATE BOARD OF TRUSTEES AT OCTOBER 4, 2018 MEETING

THANK YOU TO THE TULARE JOINT UNION HIGH SCHOOL DISTRICT BOARD OF TRUSTEES

“QUALITY SCHOOLS PREPARING EXCEPTIONAL STUDENTS”

VISION: Our students will have the 21st Century skills and knowledge through meaningful and relevant learning opportunities to empower them to productively contribute to a global society.

MISSION: Our mission is to empower all students to graduate with college, career, and life-readiness skills.

EXPECTED GRADUATE OUTCOMES: Our students will...

- > Think critically
- > Work independently and collaboratively
- > Communicate effectively
- > Use creativity and imagination