

TULARE JOINT UNION HIGH SCHOOL DISTRICT

2026-2027 Budget

June 18, 2026

Presented by

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GOALS OF THE 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 2022 – 5,745 students (-19)

October 2023 – 5,673 students (-72)

October 2024 – 5,598 students (-75)

October 2025 – 5,652 students (+54)

October 2026 – 5,652 students (0)

2022-2023 P2 ADA – 5,406 (Attendance Percentage 94.09% of 5,745)

2023-2024 P2 ADA – 5,367 (Attendance Percentage 94.61% of 5,673)

2024-2025 P2 ADA – 5,241 (Attendance Percentage 93.62% of 5,598)

2025-2026 P2 ADA – 5,274 (Attendance Percentage 93.32% of 5,652)

2026-2027 P2 Estimated ADA – 5,296 (Attendance Percentage 93.70% of 5,652)

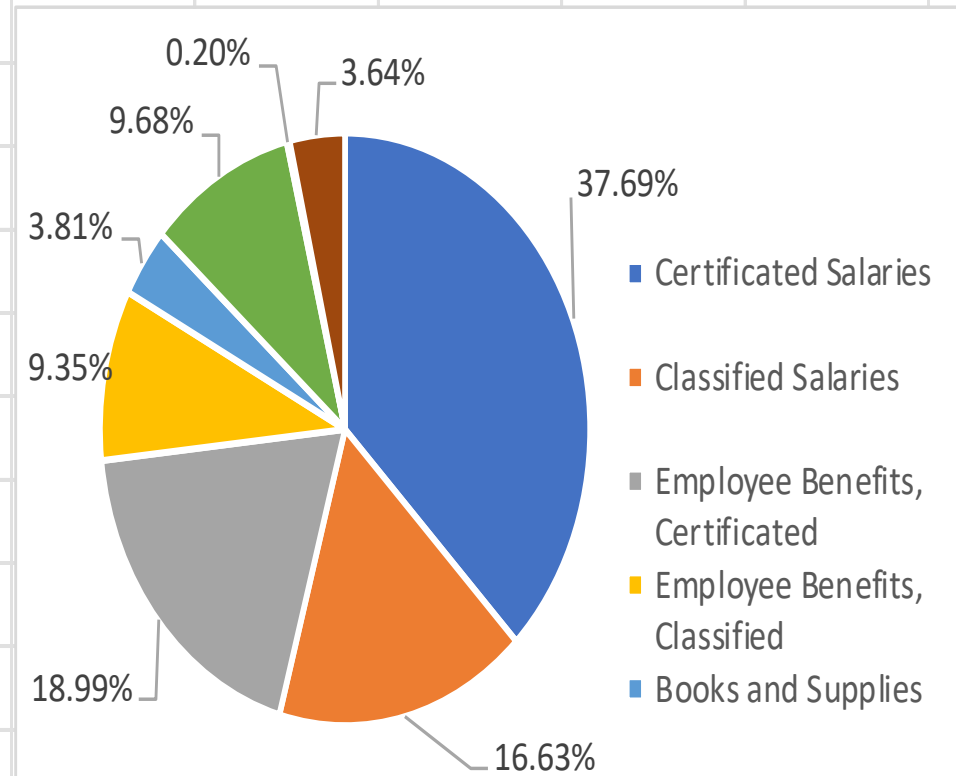
A 1% increase in attendance equals \$919,860

BUDGET SUMMARY RESTRICTED & UNRESTRICTED

Estimated Beginning Balance		25,508,271
Total Revenue		116,861,360
Expenditures		
Certificated Salaries	44,928,346	
Classified Salaries	19,829,276	
Employee Benefits	33,795,144	
Books and Supplies	4,541,630	
Contracted Services & Operations	11,541,034	
Capital Outlay	241,516	
Other Outgo	4,336,926	
Total Expenditures		119,213,872
Total Unrestricted Reserves - by Amount		11,857,184
Total Unrestricted Reserves - by Percentage		9.95%

PROJECTED EXPENDITURES

Expenditures			
Certificated Salaries	37.69%	44,928,346	
Classified Salaries	16.63%	19,829,276	
Employee Benefits, Certificated	18.99%	22,642,746	
Employee Benefits, Classified	9.35%	11,152,398	
Books and Supplies	3.81%	4,541,630	
Contracted Services & Operations	9.68%	11,541,034	
Capital Outlay	0.20%	241,516	
Other Outgo	3.64%	4,336,926	
Total Expenditures		119,213,872	



LOCAL CONTROL FUNDING FORMULA

Factors	9-12
Adjusted grant per ADA	\$13,438
% Enrollment eligible	76.85%
76.85% of Supplemental	\$2,043
21.85% of Concentration (percentage above 55%)	\$1,888
Total 2026-2027 LCFF grant per ADA	\$17,369

Tulare Joint Union High School District – 2026-2027		
2026-2027 LCFF Per ADA Funding	Projected 2026-2027 ADA (not including County Operated)	Projected 2026-2027 LCFF Total Revenue
\$17,369	5,296	\$91,986,224*

*LCFF with County Operated
ADA \$93,689,791

BUDGET PRIORITIES

Student learning opportunities

Teacher staffing ratio at 25 to 1, not including Special Education

Included an estimated Local Control Accountability Plan (LCAP) spending plan designed to continue to meet the District's goals

- *All students will demonstrate successful completion of a broad course of study and will meet the A-G requirements upon graduation, in order to be prepared to transition to college or a career.*
- *All English Learners will demonstrate improvement in their English Language skills as evidenced through course grades, ELPAC scores and CAASPP scores.*
- *TJUHSD will maintain a positive learning environment where all students and parents feel welcomed, valued, safe and engaged in the academic success of our students.*

BUDGET ASSUMPTIONS

No change in Enrollment (from 2025-26)

COLA of 2.87% on LCFF plus an Augmentation of 1.44%
(based on Governor's May Revise)

Step and Column included

Negotiations with CTA have not been completed

Negotiations with CSEA have not been completed

Positions added as approved by Board

MULTI-YEAR PROJECTIONS

		2025-26						
	Object	Projected	%	2026-2027	%	2027-2028	%	2028-2029
Description	Codes	Year Totals	Change	Projection	Change	Projection	Change	Projection
Revenue								
LCFF Sources	8010-8099	90,187,079	3.88%	93,689,791	3.66%	97,119,869	3.09%	100,125,219
Federal Revenue	8100-8299	5,211,788	-14.28%	4,467,699	0.11%	4,472,804	0.00%	4,472,804
State Revenue	8300-8599	14,656,531	-7.60%	13,542,323	-7.10%	12,580,261	0.00%	12,580,261
Local Revenue	8600-8799	5,801,347	-11.03%	5,161,547	0.21%	5,172,307	-1.55%	5,092,107
Total Revenue		115,856,745	0.87%	116,861,360	2.13%	119,345,241	2.45%	122,270,391
Expenditures								
Certificated Salaries	1000-1999	44,692,983	0.53%	44,928,346	1.47%	45,588,087	1.47%	46,257,723
Classified Salaries	2000-2999	19,425,494	2.08%	19,829,276	3.50%	20,523,124	3.49%	21,238,877
Employee Benefits	3000-3999	32,096,516	5.29%	33,795,144	2.45%	34,622,878	1.07%	34,992,023
Books & Supplies	4000-4999	6,286,961	-27.76%	4,541,630	0.06%	4,544,546	0.00%	4,544,546
Contracted Services & Operation	5000-5999	12,558,424	-8.10%	11,541,034	0.02%	11,542,980	0.00%	11,542,980
Capital Outlay	6000-6999	894,802	-73.01%	241,516	-79.30%	50,000	0.00%	50,000
Other Outgo	7100-7699	4,260,925	1.78%	4,336,926	1.39%	4,397,213	1.20%	4,449,810
Total Expenditures		120,216,105	-0.83%	119,213,872	1.72%	121,268,828	1.49%	123,075,959
Net Increase (Decrease) in Fund Balance		(4,359,360)		(2,352,512)		(1,923,587)		(805,568)
Net Beginning Fund Balance		29,867,631		25,508,271		23,155,759		21,232,172
Ending Fund Balance		25,508,271		23,155,759		21,232,172		20,426,604
Restricted		12,509,800		11,298,575		9,257,168		8,348,566
Total Available Reserves - By Amount		12,998,471		11,857,184		11,975,004		12,078,038
Total Available Reserves - By Percentage		10.81%		9.95%		9.87%		9.81%

NEXT STEPS

June 18, 2026

- Board Approve 2026-2027 District LCAP and Budget

June 15, 2026

- Legislature adopts 2026-2027 State Budget Act

July 16, 2026

- Budget revisions after State budget is signed by Governor
- Update Board of Trustees

August 6, 2026

- Present prior year (unaudited) financial report to Board of Trustees

September 3, 2026

- Approve 2025-2026 unaudited financial report

October 7, 2026

- CalPADS Day enrollment count
- Update Board of Trustees

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

“Quality Schools Preparing Exceptional Students”

VISION: Our students will have 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