

Tulare Joint Union High School District

**2019-2020 Budget
June 20, 2019**

**Presented by
Vivian Hamilton, Business Manager**

GOALS OF BUDGET REPORT

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- 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

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- October 2016 – 5,486 students (+126)
 - October 2017 – 5,544 students (+46)
 - October 2018 – 5,621 students (+77)
 - October 2019 – 5,696 students (+75 estimate)
-
- 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 – 5,402 (Attendance Percentage 96.10% of 5,621)
 - 2019-2020 P2 ADA – 5,433 (Attendance Percentage est. 95% of 5,696)

A 1% increase in attendance equals \$642,452 additional funding

Budget Summary Restricted & Unrestricted

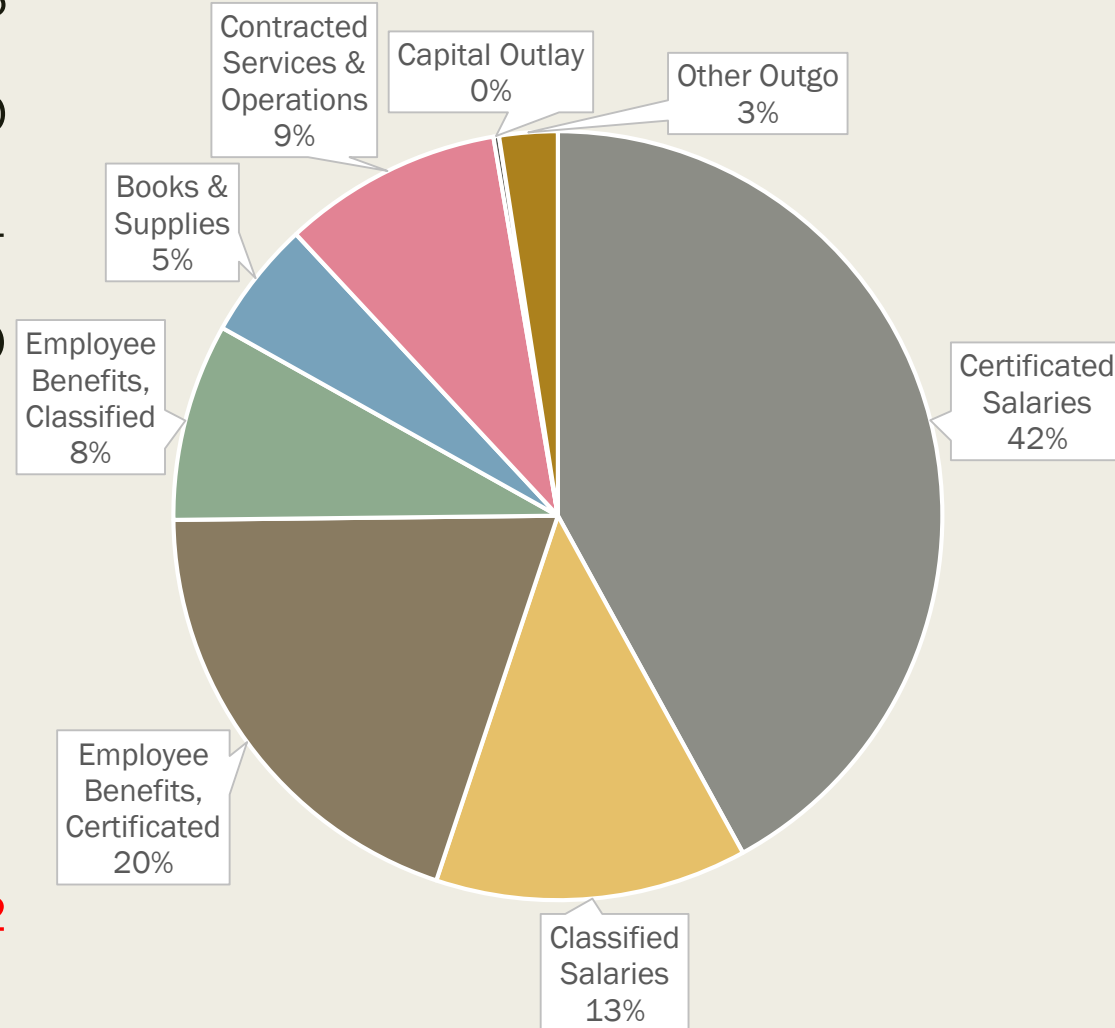
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Estimated Beginning Balance		\$ 16,832,449
Total Revenue		\$ 74,874,944
Expenditures		
Certificated Salaries	\$ 33,089,245	
Classified Salaries	10,326,120	
Employee Benefits	22,054,804	
Books & Supplies	3,901,097	
Contracted Services & Operations	7,279,217	
Capital Outlay	185,320	
Other Outgo:		
- State Special Schools \$10,000		
- Transfer to TCOE for Severely Handicapped \$969,177		
- Debt Service \$55,000		
- Transfer to Fund 400 for Facility Master Plan \$1,000,000		
- Transfer to Fund 631 for Farm Enterprise \$50,000		
- Transfer from Fund 130 for Indirect Costs (\$154,588)	1,929,589	
Total Expenditures		\$ 78,765,392
Projected Ending Fund Balance, June 30, 2020*		12,942,001
The unrestricted fund balance is \$7,179,929 or 9.12%		

Projected Expenditures

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■ Certificated Salaries	\$33,089,245
■ Classified Salaries	\$10,326,120
■ Employee Benefits, Certificated	\$15,521,324
■ Employee Benefits, Classified	\$ 6,533,480
■ Books & Supplies	\$ 3,901,097
■ Contracted Services & Operations	\$ 7,279,217
■ Capital Outlay	\$ 185,320
■ Other Outgo	\$ 1,929,589
■ Total Expenditures	\$78,765,392



% Salary & Benefits:

2019-2020 = 83.12%

2018-2019 = 81.75%

Local Control Funding Formula

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Factors	9-12
Adjusted grant per ADA	\$9,691
% Enrollment eligible	71.13%
71.13% of Supplemental	\$1,362
16.13% of Concentration (percentage above 55%)	\$772
Total 2019-20 LCFF target grant per ADA	\$11,825

Tulare Joint Union High School District – 2019-2020		
2019-20 LCFF Per ADA Funding	Projected 2019-20 ADA	Projected 2019-20 LCFF Total Revenue
\$11,825	5,433	\$65,945,685

Budget Priorities

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- 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

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- Enrollment growth of 75 students
- COLA 3.26%
- Step & Column
- Negotiated salary and benefit increases for certificated
- Certificated staff growth (next slide)
- Classified staff growth (next slide)
- Increased employer costs for STRS and PERS

Growth Staffing

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■ Certificated Staff

- <i>Teachers (5.0 FTE)</i>	\$550,100	
- <i>Convert 2 PT to 1 FT teacher</i>	34,920	
- <i>Counselor (1.0 FTE)</i>	104,870	
- <i>Dean of Students (1.0 FTE)</i>	142,840	
- <i>Pathway Lead Periods (3 periods)</i>	49,120	
- <i>PBIS Coordinator (0.50 FTE)</i>	62,560	
- <i>ELD Coaching Periods (1.50 FTE)</i>	204,570	
	SUBTOTAL	\$1,148,980

■ Classified Staff

- <i>Bus Driver (1.0 FTE)</i>	\$ 46,320	
- <i>Groundskeeper (1.0 FTE)</i>	61,710	
- <i>Convert PT Family Community Liaison to FT</i>	36,070	
- <i>1:1 Instructional Aides (1.0 FTE)</i>	29,270	
- <i>Behavior Specialist (1.0 FTE)</i>	75,220	
	SUBTOTAL	\$ 248,590
	TOTAL	\$1,472,790

Multi-Year Projections

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Description	Object Codes	2018-2019 Projected Year Totals	% Change	2019-2020 Projection	% Change	2020-2021 Projection	% Change	2021-2022 Projection
Total Revenue	8010-8999	74,836,639	0.1%	74,874,944	5.6%	79,036,092	4.1%	79,698,534
Expenditures								
Certificated Salaries	1000-1999	31,091,458	6.4%	33,089,245	3.5%	34,246,101	2.5%	34,738,745
Classified Salaries	2000-2999	10,419,135	-0.5%	10,326,120	2.0%	10,532,643	2.0%	10,743,295
Employee Benefits	3000-3999	20,455,821	8.0%	22,054,804	5.6%	23,282,397	2.7%	23,432,756
Books and Supplies	4000-4999	5,032,662	-22.5%	3,901,097	0.0%	3,901,097	0.0%	3,901,097
Contracted Services & Operations	5000-5999	6,994,113	4.1%	7,279,217	0.0%	7,279,217	0.0%	7,279,217
Capital Outlay	6000-6999	269,360	-31.2%	185,320	-19.1%	150,000	0.0%	150,000
Other Outgo	7100-7699	2,085,263	-7.5%	1,929,589	-50.4%	957,307	0.0%	986,417
Total Expenditures		76,347,812	3.3%	78,765,392	2.0%	80,348,762	2.1%	81,231,527
Net Increase (Decrease) in Fund Balance		(1,511,173)		(3,890,448)		(1,312,670)		(1,532,993)
Net Beginning Fund Balance		18,343,622		16,832,449		12,942,001		11,629,331
Ending Fund Balance		16,832,449		12,942,001		11,629,331		10,096,338
Restricted		5,660,472		5,837,352		5,827,312		5,827,443
Total Available Reserves - by Amount		11,171,977		7,104,649		5,802,019		4,268,895
Total Available Reserves - by Percentage		14.63%		9.02%		7.22%		5.26%

Next Steps

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- **June 20, 2019**
 - *Approve District's 2019-2020 LCAP*
 - *Approve Sierra Vista Charter's 2019-2020 LCAP*
 - *Approve Accelerated Charter's 2019-2020 LCAP*
 - *Approve 2019-2020 Budget*
- **July 18, 2019**
 - *Budget revisions after State budget is signed by Governor*
 - *Update Board of Trustees*
- **August 15, 2019**
 - *Present prior year (unaudited) financial report to Board of Trustees*
- **September 5, 2019**
 - *Approve 2018-2019 unaudited financial report*
 - *Update Board of Trustees*
- **October 2, 2019**
 - *CALPADS Day enrollment count*
 - *Update Board of Trustees at October 3, 2019 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