

# **Tulare Joint Union High School District**

**2019-2020**

**Budget**

**June 20, 2019**



***QUALITY SCHOOLS PREPARING  
EXCEPTIONAL STUDENTS***



# 2019-2020

## Tulare Joint Union High School District Priorities:

- *Improve Student Outcomes and Performance*
- *Maintain Safe Schools*
- *Manage Facilities and Student Growth*
- *Maintain the Fiscal Integrity of the District and Fund the Board Priorities*
- *Staff TJUHSD with Qualified Personnel and Maintain a Positive Work Environment*
- *Continue to Strengthen Internal and External Communication Systems*

## Tulare Joint Union High School District LCAP Goals:

- *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.*



# Tulare Joint Union High School District

BOARD OF TRUSTEES

FRANK J. FERNANDES

LAURA FONSECA

CRAIG HAMILTON

CATHY MEDEROS

KELLEY NICHOLSON



*"Quality Schools Preparing  
Exceptional Students"*

ANTONIO V. RODRIGUEZ  
SUPERINTENDENT

TAMMY ALDACO  
ASSISTANT SUPERINTENDENT  
STUDENT SERVICES  
AND SPECIAL PROGRAMS

BARBARA A. ORISIO  
ASSISTANT SUPERINTENDENT  
HUMAN RESOURCES  
AND BUSINESS

LUCY VAN SCYOC, Ed.D.  
ASSISTANT SUPERINTENDENT  
CURRICULUM, TECHNOLOGY  
AND ASSESSMENT

June 4, 2019

Board of Trustees  
Tulare Joint Union High School District

Re: **2019-2020 District Budget**

Dear Board Members:

This book is a summary of the proposed 2019-2020 budget and is a source of information that extends beyond just the numbers. This financial picture, when examined carefully, can enlighten the reader regarding district priorities, programs and procedures. The staff has worked hard to put together a document that will inform the board and the public in a readable and useable format.

The 2019-2020 budget presents a decrease in fund balance for the coming year of approximately \$3.9 million. This budget summary was developed as part of the Local Control Accountability Plan (LCAP) and includes approximately \$12.4 million in expenditures to provide services to students identified as low income, foster youth, or English learners. Negotiations with our certificated bargaining unit have concluded and those costs are included in this budget. However, negotiations with our classified bargaining unit have not been settled and those costs are not included in this budget. The budget may need to be adjusted once those negotiations have concluded.

In his first State Budget, Governor Newsom is practicing cautious optimism. He projects increased short-term revenues, but forecasts slower economic growth. Though it stops short of predicting a recession, the May Revision acknowledges that the state needs to be prepared for the possibility of a moderate recession. The May Revision also allocates funding to pay down unfunded retirement liabilities, eliminates debts, reverses deferrals, and builds budget reserves. California's economy is forecasted to slow down in the next three years, which could have a plateauing effect on education funding.

Our District remains committed to providing educational opportunities for all of our students and this budget reflects that commitment.

Sincerely,

Vivian Hamilton  
Business Manager



**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**2019-2020**

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<b>1</b>	<b><u>BUDGET SUMMARY</u></b> Contains the budget information in summary form.  Budget Summary 2019-2020 Budget Summary 2018-2019
<b>2</b>	<b><u>GENERAL FUND INCOME</u></b> Explains the basis for estimating income, particularly state aid and district taxes. Contains charts and schedules containing financial information.  Estimated CalPADS Enrollment and ADA Sources of the Operating Dollars (Chart) General Fund Income Summary of Sources of Income Sources of Funds for Operating Expense - Historical Chart Explanation of the Basis for Estimating Income
<b>3</b>	<b><u>EXPENDITURE POLICIES</u></b> This section is the heart of the report. It contains the formulas for allocating personnel and supplies which make up approximately 90% of the total budget. A detailed analysis of appropriations for supplies, maintenance projects, and capital outlay is in this section.  How the Operating Budget is Spent (Charts) General Fund Expenditures Budget Comparisons Expenditure Policies/Salaries Formula for Allocating Certificated Personnel Expenditure for Policies/Supplies and Services Formula for Allocating Supplies Analysis of Appropriations for Supplies and Services Explanation of Funds Allocated for Maintenance Projects
<b>4</b>	<b><u>BUDGET WORKSHEETS</u></b> This section gives a breakdown by line item of all expenditures.  Budget Worksheets
<b>5</b>	<b><u>OTHER FUND BUDGETS</u></b> This section contains budgets of funds other than the General Fund which must be approved by the Board of Trustees. They are listed below.  Adult Education Budget (110) Cafeteria Budget (Fund 130) Capital Facilities-Developer Fees Budget (Fund 251) County School Facilities Fund - New Construction (Fund 350) Special Reserve Capital Budget (Fund 400) Bond Interest & Redemption #1 Budget (Fund 510) Bond Interest & Redemption #2 Budget (Fund 511) Farm Budget (Fund 631) Warehouse/Revolving Budget (Fund 660) Self-Insurance Liability/Property Budget (Fund 671) Self-Insurance Health & Welfare Budget (Fund 672) Student Body Budget (Fund 950)





**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**2019-2020**

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<b>6</b>	<b><u>SALARY INFORMATION</u></b> This section contains miscellaneous attachments related to certificated and classified personnel as well as general budget information.  <b><u>Certificated Personnel</u></b> 2019-2020 School Calendar Certificated Personnel Salary Schedule Special Services Salary Schedule Base Salary Schedule Certificated Management-Counselor Salary Schedule Management Salary Schedule  <b><u>Classified Personnel</u></b> Classified Salary Schedule Classified Management Team/Confidential Salary Schedule
<b>7</b>	<b><u>MISCELLANEOUS INFORMATION</u></b> Explanation of the Budget Program Summary of the Budget Policy Budget Calendar Formulas for Allocating Supplies Explanation of Budget Classifications and Accounting Terms Classification of Income Income Accounting Terms



**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
2019-2020 BUDGET SUMMARY**

<b>I. 2019-2020 Estimated Beginning Balance</b>		\$17,092,310
 <b>II. 2019-2020 Estimated Income</b>		
Local Control Funding Formula	\$65,945,685	
Federal Sources	\$3,439,662	
State Sources	\$3,948,404	
Local Sources	\$1,541,193	
Other Authorized Transfers In	\$0	
Total		\$74,874,944
 <b>III. 2019-2020 TOTAL ESTIMATED AVAILABLE FUNDS</b>		 \$91,967,254
 <b>IV. 2019-2020 Estimated Expenditures</b>		
Certificated Salaries	(10000's) \$33,089,245	
Classified Salaries	(20000's) \$10,326,120	
Employee Benefits	(30000's) \$22,054,804	
Books and Supplies	(40000's) \$3,901,097	
Contracted Services & Operations	(50000's) \$7,279,217	
Capital Outlay	(60000's) \$185,320	
Other Outgo	(70000's) \$1,929,589	
Total		<u>\$78,765,392</u>
 <b>V. 2019-2020 ESTIMATED ENDING FUND BALANCE</b>		 <u><u>\$13,201,862</u></u>

**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
2018-2019 BUDGET SUMMARY**

**I. 2018-2019 Estimated Beginning Balance** \$18,343,622

**II. 2018-2019 Estimated Income**

Local Control Funding Formula	\$64,023,902	
Federal Sources	\$4,241,479	
State Sources	\$4,982,996	
Local Sources	\$1,973,069	
Other Authorized Transfers In	\$0	
Total		\$75,221,446

**III. 2018-2019 TOTAL ESTIMATED AVAILABLE FUNDS** \$93,565,068

**IV. 2018-2019 Estimated Expenditures**

Certificated Salaries	(10000's)	\$31,091,458	
Classified Salaries	(20000's)	\$10,369,955	
Employee Benefits	(30000's)	\$20,579,041	
Books and Supplies	(40000's)	\$5,058,280	
Contracted Services & Operations	(50000's)	\$6,994,113	
Capital Outlay	(60000's)	\$269,360	
Other Outgo	(70000's)	\$2,110,551	
Total			\$76,472,758

**V. 2018-2019 ESTIMATED ENDING FUND BALANCE** \$17,092,310

**ESTIMATED CalPADS  
ENROLLMENT and ACTUAL ATTENDANCE  
2019-2020**

Estimates of enrollment and A.D.A. are very important factors in developing a budget.

Certificated personnel (teachers and administrators) are allocated on the basis of the October CalPADS enrollment and A.D.A. Instructional supplies are allocated on the basis of enrollment. A.D.A. is the most important factor in estimating State Income.

The computation of the estimated October CalPADS enrollment and second period A.D.A. for 2019-2020 is given below. The district is taking a conservative approach and estimating limited growth in enrollment.

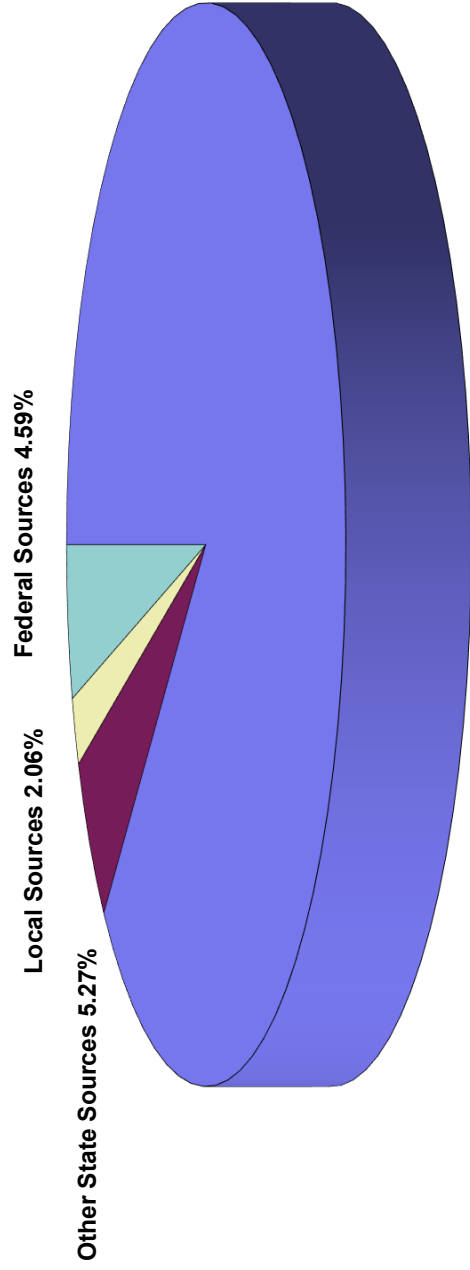
	Tulare Union	Tulare Western	Mission Oak	Total
<b>Projected October CalPADS Enrollment Includes Special Education</b>	<b>1800</b>	<b>2100</b>	<b>1500</b>	<b>5400</b>
<b>Estimated Second Period A.D.A.</b>				<b>5173</b>
<b>Accelerated Charter High School</b>				<b>118</b>
<b>Tech Prep High School</b>				<b>35</b>
<b>Sierra Vista Charter High School</b>				<b>76</b>
<b>Countryside High School</b>				<b>31</b>
			<b>Total High School A.D.A.</b>	<b>5433</b>
			<b>Prior Year Actual CalPADS</b>	<b>5621</b>

**LOCAL CONTROL FUNDING FORMULA (LCFF)**

**LCFF per A.D.A. based on components of LCFF Entitlement**

A. 2019-2020 Base	<b>\$9,691</b>
B. 2019-2020 Supplemental	<b>\$1,362</b>
C. 2019-2020 Concentration	<b>\$772</b>
	<b>2019-2020 Funding per ADA</b>
	<b>\$11,825</b>
	<b>2018-2019 Funding per ADA</b>
	<b>\$11,533</b>

**SOURCES OF THE OPERATING DOLLARS  
2019-2020**



Local Control Funding Formula	88.07%
Local Sources	2.06%
Other State Sources	5.27%
Federal Sources	4.59%

## 2019-2020 GENERAL FUND INCOME

SOURCE OF REVENUE	Audited Actual	CURRENT YEAR	NEXT YEAR
	2017-2018	2018-2019	Projected
	Beginning Balance	Beginning Balance	Beginning Balance
<b>BEGINNING FUND BALANCE</b>	<b>19,465,300</b>	<b>18,343,622</b>	<b>17,092,310</b>

SOURCE OF REVENUE	2017-2018	CURRENT YEAR	NEXT YEAR
	Actual	2018-2019	2019-2020
	Income	Projected Income as of 4/12/2019	Projected Budget

### REVENUE LIMIT/LCFF SOURCES

80110 LCFF STATE AID-CURRENT YEAR	37,023,735	41,973,829	43,597,991
80111 LCFF STATE AID CHARTERS - CURRENT YEAR	845,878	2,515,016	2,515,016
80120 EDUCATION PROTECTION ACCOUNT	8,362,523	8,567,754	8,625,785
80121 EDUCATION PROTECTION ACCOUNT - CHARTER	65,992	42,480	0
80190 STATE AID-PRIOR YEAR	-1	0	0
80191 STATE AID CHARTERS-PRIOR YEAR	985,107	0	0
80210 HOMEOWNERS EXEMPTION	88,346	0	0
80410 COUNTY AND DISTRICT TAXES SECURED ROLL TAXES	9,428,188	10,924,823	11,206,893
80420 UNSECURED ROLL TAXES	594,050	0	0
80430 PRIOR YEARS TAXES	205,336	0	0
80440 SUPPLEMENTAL TAXES	95,561	0	0
80450 ED REV. AUGMENTATION FUNDS	18,330	0	0
80470 COMMUNITY REDEVELOPMENT FUNDS	122,628	0	0
80471 REDEVELOPMENT PTF RESIDUAL DISTRIBUTIONS	372,385	0	0
80820 OTHER IN-LIEU TAXES	23	0	0
80890 LESS: NON-REVENUE LIMIT (50%) ADJUSTMENT	-12	0	0
80960 TRANSFERS TO CHARTER SCHOOLS IN LIEU OF PROPERTY TAXES	0	0	0
<b>REVENUE LIMIT/LCFF SOURCES TOTAL</b>	<b>58,208,069</b>	<b>64,023,902</b>	<b>65,945,685</b>

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2017-2018	2018-2019	2019-2020
	Actual Income	Projected Income as of 4/12/2019	Projected Budget
<b><u>FEDERAL REVENUE</u></b>			
81810 SPECIAL EDUCATION ENTITLEMENT	760,470	902,434	941,432
82800 US WILDLIFE RESERVE FUNDS	1,172	0	0
82900 ALL OTHER FEDERAL REVENUE			
30100 IASA Title I Basic Grants	1,628,349	1,819,691	1,605,834
30600 Migrant Program	0	0	0
30610 Migrant Program - Summer	0	0	0
35500 Vocational Education Act (VEA)	183,555	188,346	188,346
35550 Vocational Education Act (VEA) - Adult Education	39,644	106,832	106,832
40350 IASA Title II Teacher Quality	227,831	224,590	224,590
41270 Title IV - ESSA	0	114,422	114,422
41280 Title IV - Student Support & Academic Enrichment	0	436,933	0
42010 Title III - Immigrant Education Program	458	8,773	8,773
42030 Title III - Limited English Proficiency (LEP)	57,264	115,788	60,023
56400 Medi-Cal Billing	55,266	35,000	35,000
56402 Medi-Cal MAA Billing	137,080	50,000	50,000
58132 School Climate Grant	183,773	238,670	104,410
<b>FEDERAL REVENUE TOTAL</b>	<b>3,274,862</b>	<b>4,241,479</b>	<b>3,439,662</b>
<b><u>OTHER STATE REVENUES</u></b>			
85500 MANDATED COST REIMBURSEMENTS	782,289	933,380	9,096
85600 STATE LOTTERY REVENUE			
11000 State Lottery \$151 x 5,433 ADA	864,399	740,366	820,443
63000 Proposition 20 Instructional Materials \$53 x 5,433 ADA	332,001	234,408	287,970
85900 ALL OTHER STATE REVENUE			
00000 Unrestricted Resources	11,848	0	0
62300 CA Clean Energy Jobs Act (Prop 39)	353,182	0	0
63870 Career Technical Education Incentive Grant (CTEIG)	599,441	453,824	256,411
65200 Special Education: Project Workability I	119,384	119,010	119,010
70100 Ag Vocational Grant	33,637	42,056	42,056
70850 Learning Communities for School Success Program	0	110,754	110,754
73110 Classified Employee Prof Dev Block Grant	0	32,337	0
75100 Low-Performing Students Block Grant	0	81,017	66,820
76900 STRS On-Behalf Pension Contributions	2,241,308	2,235,844	2,235,844
<b>OTHER STATE REVENUES TOTAL</b>	<b>5,337,489</b>	<b>4,982,996</b>	<b>3,948,404</b>



SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2017-2018 Actual Income	2018-2019 Projected Income as of 4/12/2019	2019-2020 Projected Budget
<b><u>OTHER LOCAL REVENUES</u></b>			
86250 REDEVELOPMENT AGENCY	191,674	95,000	95,000
86310 SALE OF EQUIPMENT, SUPPLIES	2,372	1,000	1,000
86500 LEASES AND RENTALS	140,331	90,000	90,000
86600 INTEREST (1.97% X 12 MIL)	503,893	210,000	236,000
86601 INTEREST - NON-TREASURY ACCOUNTS	33	0	0
86620 NET INCREASE (DECREASE) FMV INVESTMENTS	-215,428	0	0
86770 INTERAGENCY SERVICES BETWEEN LEAs			
00000 Miscellaneous	0	0	0
63820 California Career Pathway Trust	5,391	0	0
63822 California Career Pathway Trust - VUSD	94,887	305,945	0
86890 ALL OTHER FEES & CONTRACTS	83	0	0
86910 PLUS: MISC FUNDS NON-REVENUE LIMIT (50%) ADJUSTMENT	12	0	0
86990 ALL OTHER LOCAL REVENUE			
00000 Athletic Gate Receipts	173,389	0	0
00000 Miscellaneous	729,384	240,000	240,000
42030 Title III - Limited English Proficiency (LEP)	2,759	0	0
90293 Microsoft Ed Tech K-12 Voucher Software	6,159	0	0
86991 OTHER LOCAL REVENUE-E RATE SUBSIDY	17,160	30,000	30,000
87920 SPECIAL ED, SELPA TRANSFERS FROM CO. OFFICES	1,255,432	1,001,124	849,193
<b>LOCAL REVENUES TOTAL</b>	<b>2,907,530</b>	<b>1,973,069</b>	<b>1,541,193</b>
<b><u>OTHER AUTHORIZED TRANSFERS IN</u></b>			
89800 CONTRIBUTIONS FROM UNRESTRICTED SOURCES	0	0	0
<b>OTHER AUTHORIZED TRANSFERS IN TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME (Exclusive of Beginning Balance)</b>	<b>69,727,950</b>	<b>75,221,446</b>	<b>74,874,944</b>
<b>TOTAL NET BEGINNING BALANCE AND INCOME</b>	<b>89,193,250</b>	<b>93,565,068</b>	<b>91,967,254</b>

## **EXPLANATION OF SOURCES OF INCOME**

The Tulare Joint Union High School District obtains its revenues from the following sources:

Local Control Funding Formula (LCFF) -  
Combines state income and local taxes to make  
up the estimated LCFF income.

Federal Funding

Other State Funding

Local Income

Other Income, Transfers and Tuition

In the pages that follow, an attempt will be made to explain briefly the basis for estimating the amount of funds to be received from these sources for 2019-2020.

**SOURCES OF FUNDS FOR OPERATING EXPENSE**

YEAR	REVENUE LIMIT/ LCFF SOURCES		FEDERAL INCOME		STATE INCOME		LOCAL INCOME		OTHER INCOME/TRANSFERS		
	AMOUNT	% OF TOTAL INCOME	AMOUNT	% OF TOTAL INCOME	AMOUNT	% OF TOTAL INCOME	AMOUNT	% OF TOTAL INCOME	AMOUNT	% OF TOTAL INCOME	
1999-2000	18,190,527	71.47%	1,441,836	5.66%	3,659,891	14.38%	2,160,975	8.49%	N/A	0.00%	25,453,229
2000-2001	20,181,860	65.24%	1,488,960	4.81%	6,733,848	21.77%	2,531,031	8.18%	N/A	0.00%	30,935,699
2001-2002	21,113,226	67.57%	1,669,112	5.34%	5,635,892	18.04%	2,826,293	9.05%	N/A	0.00%	31,244,523
2003-2004	21,002,619	73.40%	1,979,318	6.92%	3,495,663	12.22%	2,137,695	7.47%	N/A	0.00%	28,615,295
2004-2005	24,801,400	67.87%	2,730,612	7.47%	6,417,290	17.56%	2,595,409	7.10%	N/A	0.00%	36,544,711
2005-2006	26,105,436	71.37%	3,016,494	8.25%	4,598,584	12.57%	2,857,233	7.81%	N/A	0.00%	36,577,747
2006-2007	29,502,808	70.25%	2,547,282	6.07%	6,528,387	15.54%	3,419,924	8.14%	N/A	0.00%	41,998,401
2007-2008	30,315,842	69.51%	2,420,750	5.55%	6,509,200	14.93%	4,366,385	10.01%	N/A	0.00%	43,612,177
2008-2009	31,608,535	66.43%	6,239,374	13.11%	6,126,321	12.88%	3,608,122	7.58%	N/A	0.00%	47,582,351
2009-2010	27,602,878	61.74%	4,173,276	9.33%	9,436,288	21.11%	3,495,125	7.82%	N/A	0.00%	44,707,567
2010-2011	29,568,458	64.62%	4,763,783	10.42%	8,241,283	18.01%	3,182,288	6.95%	N/A	0.00%	45,755,812
2011-2012	30,506,343	66.36%	4,327,527	9.41%	8,150,356	17.73%	2,986,107	6.50%	N/A	0.00%	45,970,333
2012-2013	28,550,831	65.80%	3,053,456	7.04%	8,828,980	20.35%	2,957,990	6.82%	N/A	0.00%	43,391,257
2013-2014	31,577,949	68.17%	2,779,689	6.00%	9,009,579	19.45%	2,853,801	6.16%	102,000	0.22%	46,323,018
2014-2015	45,957,103	87.11%	2,889,643	5.48%	1,878,500	3.56%	1,928,394	3.66%	102,000	0.19%	52,755,640
2015-2016	51,983,567	88.55%	3,292,654	6.14%	6,267,171	1.66%	2,601,162	3.65%	0	0.00%	64,144,555
2016-2017	55,803,286	86.26%	3,398,233	5.26%	4,114,300	4.96%	2,086,307	3.52%	0	0.00%	65,402,126
2017-2018	57,588,524	87.03%	2,786,742	4.21%	3,832,648	5.79%	1,966,643	2.97%	0	0.00%	66,174,557
2018-2019	62,050,432	87.34%	3,459,914	4.87%	3,823,826	5.38%	1,706,529	2.40%	0	0.00%	71,040,701
2019-2020	65,945,685	88.07%	3,439,662	4.59%	3,948,404	5.27%	1,541,193	2.06%	0	0.00%	74,874,944

## **EXPLANATION OF THE BASIS FOR ESTIMATING INCOME**

### **LOCAL CONTROL FUNDING FORMULA**

Forecasts of financial support from the State are dependent primarily on the accuracy of actual and projected average daily attendance and the estimated revenue per unit of average daily attendance. The provisions of EC 42238-42243.7 govern the calculation of revenue. Calculations are based on grade span (TK – 3, 4 – 6, 7 – 8, and 9 – 12) and are subject to the effects of the provisions of Propositions 4 and 98, or the effects of any future legislation or constitutional amendments pertaining to school finance. These funds are a blend of state General Fund Revenues and local property taxes.

Article XIII (A) of the California Constitution limits the amount of local property taxes that can be levied and collected. Under current law, local tax revenues are incorporated into the revenue computations. The Superintendent of Public Instruction is required to apportion to each school district from the State General Fund a specified amount, which, generally speaking, is the difference between the Local Control Funding Formula and local property tax revenues.

### **FEDERAL FUNDING**

Federal funds are available under certain conditions for special projects. Federal income may be received by districts directly or through State, County, or Local agencies. The possibilities for continued availability of federal support must be considered in budget planning.

### **OTHER STATE FUNDING**

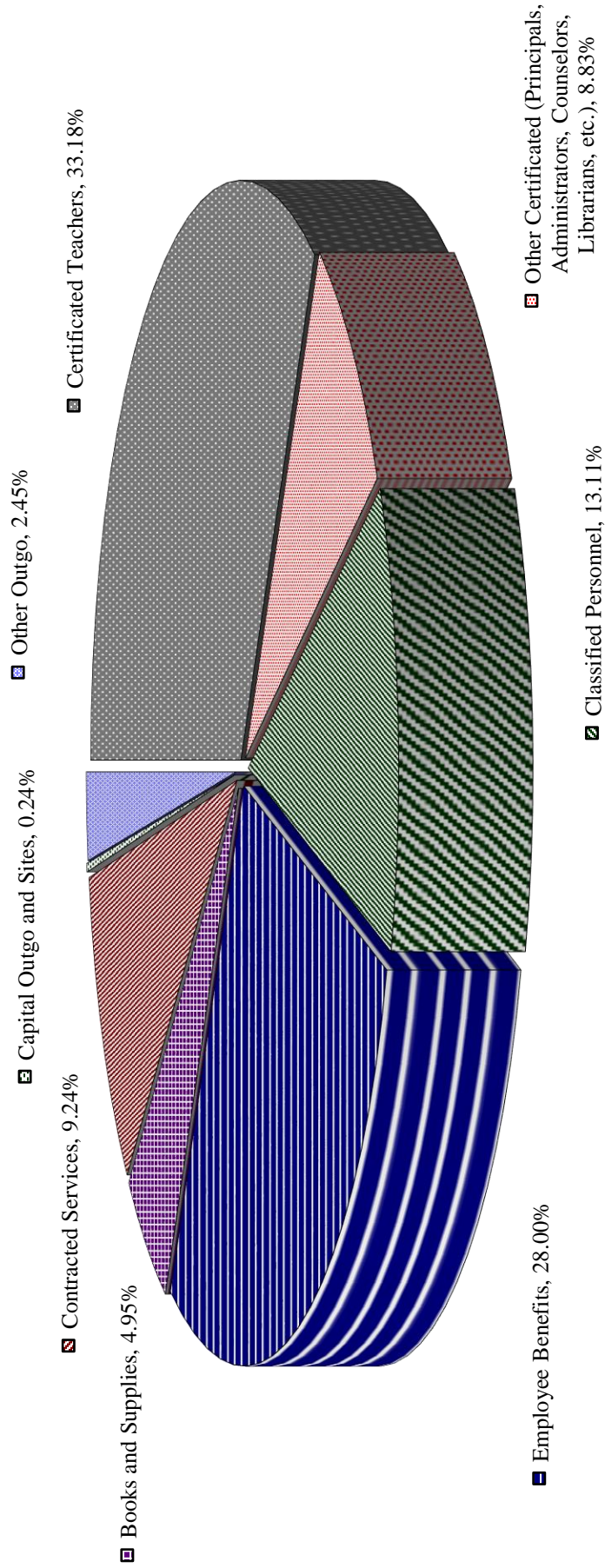
In addition to the Local Control Funding Formula income that comes from the state, special purpose apportionments are available to assist in financing such programs as master plan for special education. In the budgeting process, consideration must be given to the possibility that these programs may be financed at a deficit level.

Under certain conditions, state aid is available for other purposes, such as building programs and child development centers. Long-range planning will help indicate when a district may qualify for these funds.

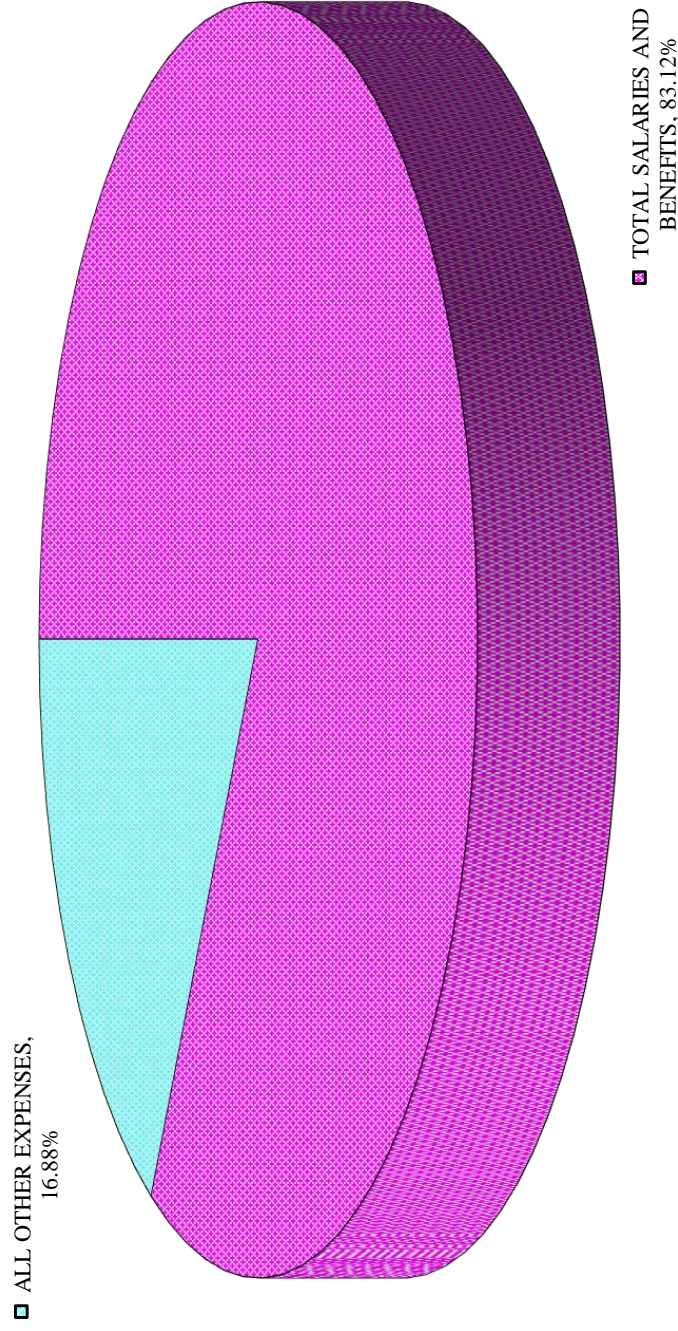
### **LOCAL REVENUE**

Examples of local income not used as a portion of the Local Control Funding Formula are interest earned on cash balance, miscellaneous sales of equipment and supplies, rental and lease of school facilities, and athletic gate receipts.

# HOW THE OPERATING BUDGET IS SPENT IN DETAIL 2019-2020



# HOW THE OPERATING BUDGET IS SPENT 2019-2020



## 2019-2020 GENERAL FUND EXPENDITURES

EXPENDITURE CLASSIFICATION	CURRENT YEAR		NEXT YEAR
	2017-2018	2018-2019	2019-2020
	Actual Expenditures	Projected Expenditures as of 4/12/2019	Projected Budget
<b><u>10000</u></b>	<b><u>CERTIFICATED SALARIES</u></b>		
11000 TEACHERS	22,453,423	23,967,628	25,403,245
11002 SUBSTITUTE TEACHERS	667,179	556,340	731,640
12000 CERTIFICATED PUPIL SUPPORT	2,143,780	2,392,000	2,445,780
13000 CERTIFICATED SUPERVISORS & ADMINISTRATORS	3,455,659	3,619,320	3,938,210
19000 OTHER CERTIFICATED SALARIES	568,611	556,170	570,370
<b>TOTAL 10000</b>	<b>29,288,653</b>	<b>31,091,458</b>	<b>33,089,245</b>
<b><u>20000</u></b>	<b><u>CLASSIFIED SALARIES</u></b>		
21000 INSTRUCTIONAL AIDES	637,145	851,925	892,200
21002 SUBSTITUTE INSTRUCTIONAL AIDES	16,516	10,300	10,000
22000 MAINTENANCE, OPERATIONS, AND TRANSPORTATION	4,419,117	4,767,750	4,795,770
22002 SUBSTITUTE MAINTENANCE, OPERATIONS, AND TRANSPORTATION	155,474	120,510	124,000
23000 CLASSIFIED SUPERVISORS & ADMINISTRATORS	668,651	689,100	699,490
24000 CLERICAL, TECHNICAL, AND OTHER OFFICE STAFF	2,668,048	2,766,580	2,751,990
24002 SUBSTITUTE CLERICAL, TECHNICAL, AND OTHER OFFICE STAFF	33,801	22,650	20,000
29000 OTHER CLASSIFIED	805,683	988,890	897,000
29002 SUBSTITUTE OTHER CLASSIFIED	0	3,090	3,000
29003 WORK STUDY STIPENDS	101,385	149,160	132,670
<b>TOTAL 20000</b>	<b>9,505,819</b>	<b>10,369,955</b>	<b>10,326,120</b>
<b><u>30000</u></b>	<b><u>EMPLOYEE BENEFITS</u></b>		
31000 STATE TEACHERS' RETIREMENT SYSTEM (31010, 31020)	6,375,817	7,537,723	8,225,484
32000 PUBLIC EMPLOYEES' RETIREMENT SYSTEM (32010, 32020)	1,355,532	1,630,290	2,014,150
33000 OLD AGE SURVIVORS DISABILITY INSURANCE (33012, 33022)	603,589	626,590	653,680
33000 MEDICARE (33013, 33023)	545,077	602,260	628,700
34000 HEALTH AND WELFARE BENEFITS (34010, 34020)	7,515,220	7,903,821	8,236,170
35000 STATE UNEMPLOYMENT INSURANCE (35010, 35020)	19,306	22,867	22,840
36000 WORKERS COMPENSATION INSURANCE (36010, 36020)	875,507	953,350	855,500
37000 OTHER POST EMPLOYMENT BENEFITS (37010, 37020)	753,700	780,140	818,280
39000 OTHER BENEFITS (39010, 39020)	363,000	522,000	600,000
<b>TOTAL 30000</b>	<b>18,406,747</b>	<b>20,579,041</b>	<b>22,054,804</b>

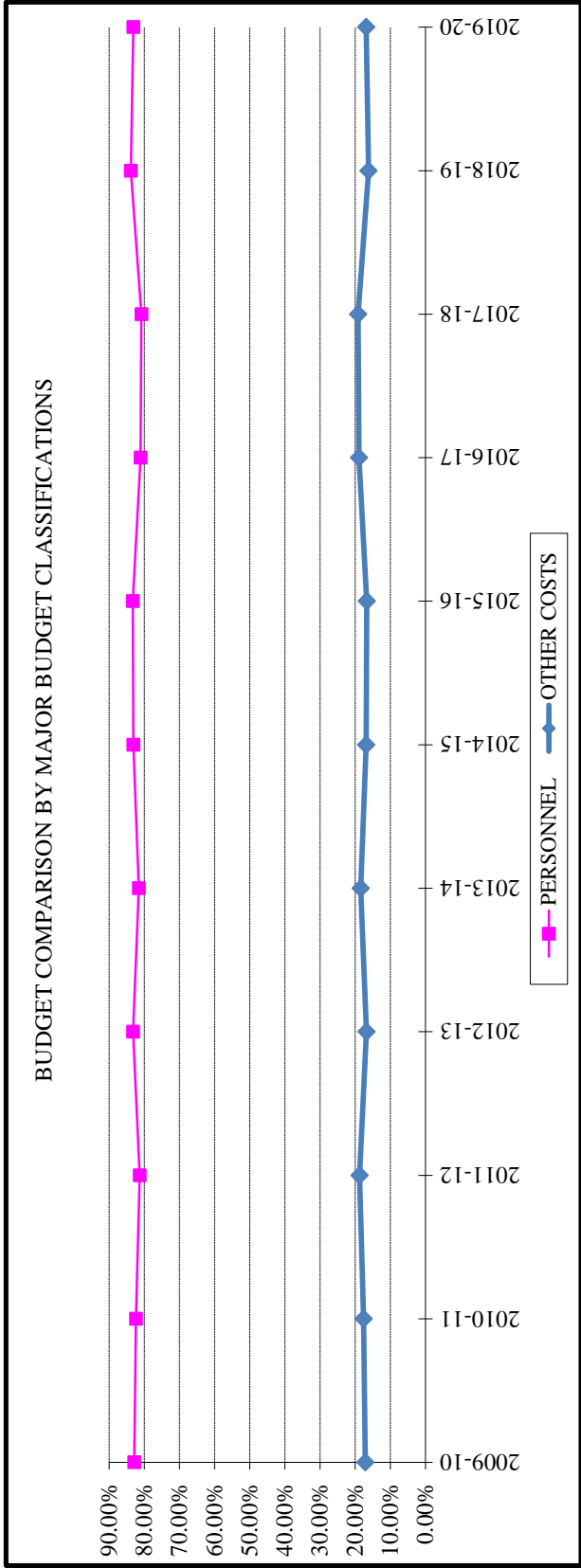
## 2019-2020 GENERAL FUND EXPENDITURES

EXPENDITURE CLASSIFICATION	CURRENT YEAR		NEXT YEAR	
	2017-2018	2018-2019	2019-2020	
	Actual Expenditures	Projected Expenditures as of 4/12/2019	Projected Budget	
<b><u>40000</u></b>	<b><u>BOOKS AND SUPPLIES</u></b>			
41000	APPROVED TEXTBOOKS & CORE CURRICULA MATERIALS	485,260	341,112	348,580
42000	BOOKS & OTHER REFERENCE MATERIALS	12,656	22,643	18,360
43000	MATERIALS AND SUPPLIES	2,667,856	3,308,150	2,560,976
44000	NON-CAPITALIZED EQUIPMENT	801,930	1,386,375	973,181
	<b>TOTAL 40000</b>	<b>3,967,702</b>	<b>5,058,280</b>	<b>3,901,097</b>
<b><u>50000</u></b>	<b><u>CONTRACTED SERVICES AND OTHER OPERATING EXPENSE</u></b>			
51000	SUBAGREEMENTS FOR SERVICES	659,236	1,036,351	1,113,882
52000	TRAVEL AND CONFERENCE	258,611	263,127	186,845
53000	DUES AND MEMBERSHIPS	33,500	40,700	40,700
54000	INSURANCE	264,712	280,000	300,000
55000	OPERATIONS & HOUSEKEEPING SERVICES	1,531,401	1,627,630	1,676,540
56000	RENTS, LEASES, & NON-CAPITALIZED REPAIRS	2,227,401	1,511,406	1,606,600
57000	TRANSFERS OF DIRECT AND SUPPORT COSTS	0	0	0
58000	PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES	2,402,979	1,870,986	1,919,540
59000	COMMUNICATIONS	316,732	363,913	435,110
	<b>TOTAL 50000</b>	<b>7,694,572</b>	<b>6,994,113</b>	<b>7,279,217</b>
<b><u>60000</u></b>	<b><u>CAPITAL OUTLAY</u></b>			
61700	SITE IMPROVEMENTS	446,137	60,040	0
64000	NEW EQUIPMENT	307,653	150,320	185,320
65000	REPLACEMENT EQUIPMENT	194,939	59,000	0
	<b>TOTAL 60000</b>	<b>948,730</b>	<b>269,360</b>	<b>185,320</b>
<b><u>70000</u></b>	<b><u>OTHER OUTGO</u></b>			
71300	STATE SPECIAL SCHOOLS	0	10,000	10,000
71420	OTHER TUITION, EXCESS COSTS, AND/OR DEFICITS PA'	934,203	970,041	969,177
73100	TRANSFERS OF INDIRECT COSTS	0	0	0
73500	TRANSFERS OF INDIRECT COSTS - INTERFUND	0	-134,490	-154,588
74390	OTHER DEBT SERVICES - PRINCIPAL	43,200	55,000	55,000
76190	OTHER AUTHORIZED TRANSFERS OUT	60,000	1,210,000	1,050,000
	<b>TOTAL 70000</b>	<b>1,037,403</b>	<b>2,110,551</b>	<b>1,929,589</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>70,849,627</b>	<b>76,472,758</b>	<b>78,765,392</b>



**BUDGET COMPARISON  
2009-2010 TO 2019-2020  
BY MAJOR BUDGET CLASSIFICATIONS**

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
<b>PERSONNEL COSTS</b>											
10000	46.49%	45.12%	45.07%	45.53%	44.35%	45.39%	44.59%	43.74%	41.96%	42.23%	42.01%
20000	14.60%	14.58%	13.53%	13.99%	13.74%	13.85%	14.15%	12.58%	13.78%	13.68%	13.11%
30000	21.78%	22.69%	22.68%	23.68%	23.46%	23.89%	24.56%	24.74%	25.09%	27.92%	28.00%
<b>TOTAL %</b>	<b>80.87%</b>	<b>82.87%</b>	<b>82.39%</b>	<b>81.28%</b>	<b>83.20%</b>	<b>81.56%</b>	<b>83.31%</b>	<b>81.06%</b>	<b>80.83%</b>	<b>83.82%</b>	<b>83.12%</b>
<b>OTHER COSTS</b>											
40000	6.59%	5.72%	6.45%	7.58%	6.24%	7.31%	5.77%	6.28%	5.58%	5.21%	4.95%
50000	7.62%	9.58%	8.31%	9.42%	8.97%	9.47%	8.31%	8.49%	10.78%	9.38%	9.24%
60000	0.21%	0.09%	0.00%	0.03%	0.00%	0.03%	0.27%	1.45%	1.19%	0.25%	0.24%
70000	4.71%	1.74%	2.85%	1.69%	1.60%	1.63%	2.34%	2.72%	1.61%	1.35%	2.45%
<b>TOTAL %</b>	<b>19.13%</b>	<b>17.13%</b>	<b>17.61%</b>	<b>18.72%</b>	<b>16.81%</b>	<b>18.44%</b>	<b>16.69%</b>	<b>18.94%</b>	<b>19.17%</b>	<b>16.18%</b>	<b>16.88%</b>



## **EXPENDITURE POLICIES**

### **Explanation of Proposed Appropriations for Salaries**

Salaries and Benefits represent the largest single item in the budget. They represent approximately 84% of the current cost of education. To assure that personnel are allocated to the various departments and schools in a manner that will contribute most to the educational objectives of the district, formulas are devised for allocating personnel.

A detailed breakdown of salaries is provided in the budget worksheet pages and salary schedule section.

## **FORMULA FOR ALLOCATING CERTIFICATED PERSONNEL**

### **2019-2020 Budget**

In December of each year an eight-year enrollment projection is made based on October CalPADS enrollments at each grade level in all the schools within the Tulare Joint Union High School District. CalPADS enrollment data are then adjusted based on five-year trends in several areas.

This projected October enrollment, less Special Education students, divided by 25 for Tulare Union, Tulare Western, and Mission Oak shall determine the certificated staff entitlement for each school for the ensuing year.

This entitlement does not include staff members funded by special programs, special education teachers, or the school site administrators.

Certificated employees, who serve all schools other than the district office personnel, shall be allocated according to the proportionate amount of time they serve each school.

## **EXPENDITURE POLICIES**

### **Explanation of Proposed Appropriations for Supplies and Services**

The Board of Trustees annually reviews the formulas for allocating funds to school sites for supplies and services. These formulas are detailed on the following pages.

All other supplies, services and equipment are allocated on the basis of need and availability of funds.

**FORMULAS FOR ALLOCATING SUPPLIES  
2019-2020**

**1. TEXTBOOKS - BASIC**

Basic Textbooks \$48.00 per pupil enrolled

**2. OTHER BOOKS**

Library Books \$2.40 per pupil enrolled

**3. OTHER EXPENSE OF INSTRUCTION**

Athletics \$55.00 per pupil enrolled

Attendance \$1.00 per pupil enrolled

Audio/Visual \$1.00 per pupil enrolled

Classroom Instructional \$55.00 per pupil enrolled

Counseling Supplies \$10.00 per pupil enrolled

Equipment \$14.00 per pupil enrolled

Graduation Supplies \$5.00 per pupil enrolled

Library Supplemental \$2.60 per pupil enrolled

Principal's Office Supplies \$5.00 per pupil enrolled  
min \$2,000

Repairs \$5.00 per pupil enrolled

Student Incentives & Recognition \$10.00 per pupil enrolled  
min \$2,000

Student Travel \$21.00 per pupil enrolled  
min \$5,000

Summer School Supplies \$4.50 per estimated ADA

Teacher Travel and Conferences \$5.00 per pupil enrolled  
min \$2,000

Textbook Binding Repair \$2.00 per pupil enrolled

Textbook Supplies \$1.00 per pupil enrolled

Travel-Athletics \$50.00 per pupil enrolled

Note: For the purpose of budgeting, the estimated CalPADS enrollment will be used when making appropriations according to the above formulas. The appropriations will be adjusted to reflect actual enrollments in October each year.

**ANALYSIS OF APPROPRIATIONS FOR SUPPLIES AND SERVICES  
BUDGET CLASSIFICATION 40000-50000 OTHER EXPENSE OF INSTRUCTION**

The formulas for allocation of instructional supplies are based on estimated CalPADS enrollment.

**TEXTBOOKS**

Basic Allocation	5696	x	\$48.00	\$273,408
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**OTHER BOOKS**

Library Books	5400	x	\$2.40	\$12,960
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**OTHER EXPENSE OF INSTRUCTION**

Athletics	5400	x	\$55.00	\$297,000	
Attendance	5400	x	\$1.00	\$5,400	
Audio/Visual	5400	x	\$1.00	\$5,400	
Classroom Instruction Supplies	5696	x	\$55.00	\$313,280	
Counseling Supplies	5696	x	\$10.00	\$56,960	
Equipment	5696	x	\$14.00	\$79,744	
Graduation Supplies	5696	x	\$5.00	\$28,480	
Library Supplemental	5400	x	\$2.60	\$14,040	
Principal's Office Supplies	5696	x	\$5.00	\$28,480	min \$2,000
Repairs	5696	x	\$5.00	\$28,480	
Student Incentives and Recognition	5696	x	\$10.00	\$56,960	min \$2,000
Student Travel	5696	x	\$21.00	\$119,616	min \$5,000
Summer School Supplies	1000	x	\$4.50	\$4,500	
Teacher Travel and Conference	5696	x	\$5.00	\$28,480	min \$2,000
Textbook Binding Repair	5400	x	\$2.00	\$10,800	
Textbook Supplies	5400	x	\$1.00	\$5,400	
Travel-Athletics	5400	x	\$50.00	\$270,000	

## **EXPLANATION OF FUNDS ALLOCATED FOR MAINTENANCE PROJECTS AND CAPITAL OUTLAY**

Funds are allocated for maintenance projects and capital outlay on the basis of need and the availability of funds.

Requests for these items are submitted to the business office by principals. The Budget Committee establishes priority ratings for each of the requests and makes recommendations to the Superintendent regarding items to be included in the budget.

The Expenditures Detail Section (5) includes a listing of the following items:

**1. Classification 44000 – Non-Capitalized Equipment**

*Non-Capitalized Equipment*

**2. Classification 56000 – Rents, Repairs, & Non-Capitalized Improvements**

*Repairs to Buildings*

*Repairs to Equipment*

*Non-Capitalized Improvements*

**3. Classification 61700 and 62000 – Capital Outlay**

*Site Improvements*

*Improvements of Buildings*

*New Buildings*

**4. Classification 64000 and 65000 - Equipment**

*New Equipment*

*Replacement of Equipment*

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## **BUDGET WORKSHEETS**

The purpose of this section is to give a breakdown of the proposed appropriations listed in the General Fund Expenditures.

These worksheets should be helpful in analyzing the budget.

Working Budget 2018-2019		Proposed For 2019-2020		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	ACCOUNT NUMBER	
<b>CLASSROOM TEACHERS</b>				
		<b>11000</b>		
Professional Development - District	010-00000-0-00000-21400-11000-000-0000-00	20,000	20,000	
Regular Education	010-00000-0-11100-10000-11000-xxx-0000-00	6,148,650	7,877,900	
Saturday School	010-00000-0-11100-10000-11000-xxx-01116-00	12,060	12,600	
Class Load Stipend	010-00000-0-11100-10000-11000-xxx-0189-00	334,500	239,100	
School Sponsored Co-Curricular	010-00000-0-11100-41000-11000-xxx-0000-00	512,340	532,740	
Coaching	010-00000-0-11362-10000-11000-xxx-0000-00	259,150	702,170	
Home School Instruction	010-00000-0-11379-10000-11000-xxx-0000-00	28,430	16,800	
Independent Study	010-00000-0-33000-10000-11000-708-0000-00	510,780	589,950	
Countryside	010-00000-0-35500-10000-11000-649-0000-00	186,740	197,780	
LCAP - Professional Development	010-07200-0-00000-21400-11000-xxx-7xxx-00	581,680	440,930	
LCAP - Instruction	010-07200-0-11100-10000-11000-xxx-7xxx-00	4,349,170	3,972,890	
LCAP - Summer School	010-07200-0-11350-10000-11000-000-7105-00	283,250	283,250	
LCAP - Vocational	010-07200-0-38000-10000-11000-xxx-7xxx-00	1,819,480	1,926,920	
Education Protection Account	010-14000-0-11100-10000-11000-xxx-0000-40	6,199,110	6,196,835	
Title I	010-30100-0-11100-10000-11000-xxx-0000-40	273,980	80,320	
Title I - AVID	010-30100-0-11375-10000-11000-xxx-0000-40	433,530	452,480	
Special Education - IDEA	010-33100-0-57700-11200-11000-xxx-0000-60	562,290	531,770	
Title IV - Student Support & Academic Enrichment Grant	010-41280-0-00000-21400-11000-xxx-0000-40	2,520	0	
Title III - LEP	010-42030-0-11100-10000-11000-xxx-0000-40	43,188	43,200	
School Climate Transformation Grant	010-58132-0-11100-10000-11000-xxx-0000-40	62,430	64,440	
Career Technical Education Grant	010-63870-0-11100-10000-11000-xxx-0000-40	26,480	0	
Special Education	010-65000-0-57700-11200-11000-xxx-0000-60	1,113,760	1,094,950	
Special Education - Workability I	010-65200-0-57700-11900-11000-000-0000-60	13,200	13,200	
Learning Communities for School Success Program	010-70850-0-11100-10000-11000-xxx-0000-40	55,780	58,020	
College Readiness Block Grant	010-73380-0-11100-10000-11000-xxx-0000-40	68,000	0	
Low-Performing Students Block Grant	010-75100-0-11100-10000-11000-xxx-0000-40	67,130	55,000	
<b>Total 11000</b>		<b>23,967,628</b>	<b>25,403,245</b>	
<b>SUBSTITUTE TEACHERS</b>				
		<b>11002</b>		
Professional Development	010-00000-0-00000-21400-11002-000-0000-00	20,000	20,000	

Working Budget 2018-2019		Proposed For 2019-2020		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
<b>SUBSTITUTE TEACHERS</b>				
		<b>11002</b>		
Regular Education	010-00000-0-11100-10000-11002-xxx-0000-00	239,000	411,670	
Regular Education - Prep Time Subs	010-00000-0-11100-10000-11002-xxx-0190-00	105,320	105,320	
LCAP - Professional Development	010-07200-0-00000-21400-11002-000-7xxx-00	76,150	94,150	
LCAP - Summer School	010-07200-0-11350-10000-11002-000-7105-00	4,030	5,000	
Title I - Staff Development	010-30100-0-00000-21400-11002-xxx-0000-40	31,000	31,000	
Title I - AVID	010-30100-0-11375-10000-11002-xxx-0000-40	6,000	12,000	
Vocational Education Act	010-35500-0-11100-10000-11002-xxx-0000-40	15,000	15,000	
Title III - LEP	010-42030-0-11100-10000-11002-xxx-0000-40	6,000	6,000	
Medi-Cal MAA	010-56402-0-11100-10000-11002-000-0000-40	20,000	0	
School Climate Transformation Grant	010-58132-0-11100-10000-11002-xxx-0000-40	14,500	7,500	
Environmental Education Grant	010-58138-0-11100-10000-11002-000-0000-40	840	0	
Career Technical Education Grant	010-63870-0-11100-10000-11002-000-0000-40	5,000	10,500	
Special Education	010-65000-0-57700-11200-11002-xxx-0000-60	13,500	13,500	
	<b>Total 11002</b>	<b>556,340</b>	<b>731,640</b>	
<b>CERTIFICATED PUPIL SUPPORT</b>				
		<b>12000</b>		
Guidance & Counseling	010-00000-0-11100-31100-12000-xxx-0000-00	725,700	682,780	
Psychological Services	010-00000-0-11100-31200-12000-000-0000-00	114,950	124,000	
LCAP - Counseling	010-07200-0-11100-31100-12000-xxx-7xxx-00	530,200	563,260	
LCAP - Psychological Services	010-07200-0-11100-31200-12000-xxx-7xxx-00	564,950	468,580	
Guidance & Counseling - Lottery	010-11000-0-11100-31100-12000-xxx-0000-00	456,200	607,160	
	<b>Total 12000</b>	<b>2,392,000</b>	<b>2,445,780</b>	
<b>SUPERVISORS &amp; ADMINISTRATORS</b>				
		<b>13000</b>		
District Office	010-00000-0-00000-72000-13000-000-0000-00	464,900	487,800	
School Administration	010-00000-0-11100-27000-13000-xxx-0000-00	1,753,200	1,937,730	
Guidance & Counseling	010-00000-0-11100-31100-13000-xxx-0000-00	244,000	267,060	
Athletic Directors	010-00000-0-11100-42000-13000-xxx-0000-00	333,300	366,480	
Superintendent	010-00000-0-11100-71500-13000-000-0000-00	169,500	179,860	
School Administration - Ag	010-00000-0-11302-27000-13000-000-0000-00	114,100	134,000	

DESCRIPTION	Working Budget 2018-2019	ACCOUNT NUMBER	Proposed For 2019-2020	COMMENTS
<b>SUPERVISORS &amp; ADMINISTRATORS</b>				
		<b>13000</b>		
School Administration - Tech Prep	141,000	010-00000-0-32000-27000-13000-145-0000-00	148,910	
School Administration - Sierra Vista	130,900	010-00000-0-33000-27000-13000-708-0000-00	136,910	
School Administration - Countryside	116,900	010-00000-0-35500-27000-13000-649-0000-00	121,530	
LCAP - Summer School	17,120	010-07200-0-11350-27000-13000-000-7105-00	11,630	
Special Education - Instructional Supervision	134,400	010-65000-0-57700-21000-13000-000-0000-60	146,300	
<b>Total 13000</b>	<b>3,619,320</b>	<b>Total 13000</b>	<b>3,938,210</b>	
<b>OTHER CERTIFICATED SALARIES</b>				
		<b>19000</b>		
Professional Development	38,400	010-00000-0-00000-21400-19000-xxx-0000-00	38,000	
School Nurse	65,300	010-00000-0-11100-31401-19000-000-0000-00	68,530	
LCAP - Professional Development	0	010-07200-0-00000-21400-19000-xxx-7203-00	150,170	
LCAP - ELD Coordinator	71,650	010-07200-0-11100-21000-19000-xxx-7203-00	0	
Title I - AVID - Instructional	41,100	010-30100-0-11375-21400-19000-000-0000-40	44,660	
Title II - Teacher Quality	211,200	010-40350-0-00000-21400-19000-xxx-0000-40	228,250	
MediCal - MAA - School Nurse	32,140	010-56402-0-11100-31401-19000-000-0000-40	33,760	
School Climate Transformation Grant	7,390	010-58132-0-00000-21400-19000-000-0000-40	7,000	
School Climate Transformation Grant - PBIS Coordinator	88,990	010-58132-0-11100-31300-19000-000-0000-40	0	
<b>Total 19000</b>	<b>556,170</b>	<b>Total 19000</b>	<b>570,370</b>	
<b>TOTAL - 10000</b>	<b>31,091,458</b>	<b>CERTIFICATED SALARIES</b>	<b>33,089,245</b>	

Working Budget 2018-2019		Proposed For 2019-2020		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
<b>INSTRUCTIONAL AIDES</b>				
		<b>21000</b>		
Regular Education	010-00000-0-11100-10000-21000-xxx-0000-00	120,120	127,380	
Independent Study - SV	010-00000-0-33000-10000-21000-708-0000-00	64,280	73,360	
Independent Study - SV - Extra Help/OT	010-00000-0-33000-10000-21000-708-0137-00	1,000	0	
Title I	010-30100-0-11100-10000-21000-xxx-0000-40	83,467	74,540	
Title I - AVID	010-30100-0-11375-10000-21000-xxx-0000-40	150,478	179,700	
Title IV - ESSA	010-41270-0-11100-10000-21000-xxx-0000-40	28,430	51,900	
Special Education	010-65000-0-57700-11200-21000-xxx-0000-60	375,350	366,290	
Special Education - Workability I	010-65200-0-57700-11900-21000-000-0000-60	28,800	19,030	
<b>Total 21000</b>		<b>851,925</b>	<b>892,200</b>	
<b>SUBSTITUTE INSTRUCTIONAL AIDES</b>				
		<b>21002</b>		
Instructional Aides	010-00000-0-11100-10000-21002-xxx-0000-00	6,180	6,000	
Instructional Aides - Independent Studies - SV	010-00000-0-33000-10000-21002-708-0000-00	1,030	1,000	
Special Ed	010-65000-0-57700-11200-21002-xxx-0000-60	3,090	3,000	
<b>Total 21002</b>		<b>10,300</b>	<b>10,000</b>	
<b>CLASSIFIED SUPPORT</b>				
		<b>22000</b>		
Warehousing & Distribution	010-00000-0-00000-75400-22000-000-0000-50	55,830	56,300	
Warehousing & Distribution - Extra Help/OT	010-00000-0-00000-75400-22000-000-0137-50	2,060	2,000	
Data Processing & Technology District	010-00000-0-00000-77000-22000-000-0000-00	445,270	424,060	
Data Processing & Technology	010-00000-0-00000-77000-22000-xxx-0000-00	182,630	178,920	
Data Processing & Technology - Extra Help/OT	010-00000-0-00000-77000-22000-000-0137-00	7,210	5,000	
Maintenance - Grounds	010-00000-0-00000-81100-22000-xxx-0000-50	646,840	589,110	
Maintenance - Grounds - Extra Help/OT	010-00000-0-00000-81100-22000-xxx-0137-50	111,240	121,240	
Operations - Custodial	010-00000-0-00000-82000-22000-xxx-0000-50	1,321,100	1,283,410	
Operations - Custodial - Extra Help/OT	010-00000-0-00000-82000-22000-xxx-0137-50	77,250	77,250	
Transportation	010-00000-0-11100-36000-22000-000-0000-50	261,830	289,880	
Transportation - Drivers	010-00000-0-11100-36000-22000-000-0056-50	932,670	1,052,450	
Transportation - Extra Help/OT	010-00000-0-11100-36000-22000-000-0137-50	16,500	16,500	
Maintenance	010-81500-0-00000-81000-22000-xxx-0000-50	589,380	591,450	

Working Budget 2018-2019		Proposed For 2019-2020		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
<b>CLASSIFIED SUPPORT</b>				
		<b>22000</b>		
Maintenance & Operations - Pool	010-81500-0-00000-81000-22000-xxx-0038-50	66,040	56,300	
Maintenance & Operations - Extra Help/OT	010-81500-0-00000-81000-22000-xxx-0137-50	51,900	51,900	
<b>Total 22000</b>		<b>4,767,750</b>	<b>4,795,770</b>	
<b>SUBSTITUTE CLASSIFIED SUPPORT</b>				
		<b>22002</b>		
Maintenance & Operations - Warehouse	010-00000-0-00000-75400-22002-000-0000-50	2,060	0	
Maintenance & Operations	010-00000-0-00000-81000-22002-xxx-0000-50	108,150	114,000	
Maintenance & Operations - Drivers	010-00000-0-11100-36000-22002-000-0056-50	10,300	10,000	
<b>Total 22002</b>		<b>120,510</b>	<b>124,000</b>	
<b>CLASSIFIED SUPERVISORS AND ADMINISTRATORS</b>				
		<b>23000</b>		
Board	010-00000-0-00000-71100-23000-000-0000-00	3,710	3,700	
District Office	010-00000-0-00000-72000-23000-000-0000-00	120,000	120,430	
Data Processing & Technology	010-00000-0-00000-77000-23000-000-0000-00	115,780	118,070	
Transportation	010-00000-0-11100-36000-23000-000-0000-50	81,680	82,210	
Maintenance	010-81500-0-00000-81000-23000-xxx-0000-50	367,930	375,080	
<b>Total 23000</b>		<b>689,100</b>	<b>699,490</b>	
<b>CLERICAL, TECHNICAL &amp; OFFICE STAFF</b>				
		<b>24000</b>		
District Office	010-00000-0-00000-72000-24000-000-0000-00	810,410	816,340	
District Office - Extra Help/OT	010-00000-0-00000-72000-24000-000-0137-00	1,550	3,000	
Data Processing & Technology	010-00000-0-00000-77000-24000-000-0000-00	51,810	50,560	
Data Processing & Technology - Extra Help/OT	010-00000-0-00000-77000-24000-000-0137-00	0	1,500	
Clerical - Maintenance and Operations	010-00000-0-00000-81000-24000-000-0000-50	51,810	50,560	
Instructional Library, Media & Technology	010-00000-0-11100-24200-24000-xxx-0000-00	183,570	185,120	
Instructional Library, Media & Technology - Extra Help/OT	010-00000-0-11100-24200-24000-xxx-0137-00	1,030	1,500	
Career Technicians	010-00000-0-11100-24900-24000-xxx-0000-00	117,130	118,210	
School Administration	010-00000-0-11100-27000-24000-xxx-0000-00	476,290	514,870	
School Administration - Extra Help/OT	010-00000-0-11100-27000-24000-xxx-0137-00	2,560	2,000	
Guidance & Counseling	010-00000-0-11100-31100-24000-xxx-0000-00	440,130	433,600	

Working Budget 2018-2019		Proposed For 2019-2020	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
<b>CLERICAL, TECHNICAL &amp; OFFICE STAFF</b>			
		<b>24000</b>	
Guidance & Counseling - Extra Help/OT	010-00000-0-11100-31100-24000-xxx-0137-00	1,560	1,500
Attendance & Social Work	010-00000-0-11100-31300-24000-xxx-0000-00	256,070	283,290
Transportation	010-00000-0-11100-36000-24000-000-0000-50	43,680	0
Clerical - Ag Farm	010-00000-0-11302-27000-24000-000-0000-00	35,230	34,490
Tech Prep	010-00000-0-32000-27000-24000-145-0000-00	45,220	44,260
Sierra Vista	010-00000-0-33000-27000-24000-708-0000-00	48,620	47,500
LCAP - ACHS	010-07200-0-11100-27000-24000-793-7301-00	38,840	0
LCAP - Summer School	010-07200-0-11350-27000-24000-000-7105-00	5,980	5,980
Special Education - IDEA	010-33100-0-57700-27000-24000-xxx-0000-60	98,990	99,360
Career Technical Education Grant	010-63870-0-11100-21000-24000-000-0000-40	5,150	0
Special Education	010-65000-0-57700-21000-24000-000-0000-60	50,950	53,350
Special Education - Extra Help/OT	010-65000-0-57700-21000-24000-000-0137-60	0	5,000
<b>Total 24000</b>		<b>2,766,580</b>	<b>2,751,990</b>
<b>SUBSTITUTE CLERICAL, TECHNICAL &amp; OFFICE STAFF</b>			
			<b>24002</b>
Instructional Library, Media & Technology	010-00000-0-11100-24200-24002-xxx-0000-00	5,150	3,000
School Administration	010-00000-0-11100-27000-24002-xxx-0000-00	8,230	7,000
Guidance & Counseling	010-00000-0-11100-31100-24002-xxx-0000-00	3,090	3,000
Attendance & Social Work	010-00000-0-11100-31300-24002-xxx-0000-00	6,180	6,000
Independent Studies - SV	010-00000-0-33000-27000-24002-708-0000-00	0	1,000
<b>Total 24002</b>		<b>22,650</b>	<b>20,000</b>
<b>OTHER CLASSIFIED</b>			
			<b>29000</b>
Health Services	010-00000-0-11100-31400-29000-xxx-0000-00	78,500	81,540
Health Services - Extra Help/OT	010-00000-0-11100-31400-29000-xxx-0137-00	400	1,500
Extra Curricular	010-00000-0-11100-41000-29000-xxx-0000-00	69,430	82,000
School-Sponsored Athletics	010-00000-0-11100-42000-29000-xxx-0000-00	31,260	19,300
Coaching	010-00000-0-11362-10000-29000-xxx-0000-00	479,440	375,100
LCAP - Parent Participation	010-07200-0-00000-24950-29000-000-7301-00	2,860	2,850
LCAP - Attendance & Social Services	010-07200-0-11100-31300-29000-000-7306-00	73,650	72,140

DESCRIPTION	Working Budget 2018-2019	ACCOUNT NUMBER	Proposed For 2019-2020	COMMENTS
<b>OTHER CLASSIFIED</b>				
		<b>29000</b>		
LCAP - Health Services	32,960	010-07200-0-11100-31400-29000-409-7312-00	35,440	
Title I - Attendance & Social Services	183,280	010-30100-0-11100-31300-29000-xxx-0000-40	175,290	
Vocational Education Act	3,000	010-35500-0-11100-10000-29000-000-0000-40	0	
Title IV - ESSA Guidance/Counseling	14,230	010-41270-0-11100-31100-29000-000-0000-40	14,230	
Career Technical Educational Grant - Counseling	19,880	010-63870-0-11100-31100-29000-000-0000-40	37,610	
<b>Total 29000</b>	<b>988,890</b>	<b>Total 29000</b>	<b>897,000</b>	
<b>SUBSTITUTE OTHER CLASSIFIED</b>				
		<b>29002</b>		
Health Services	3,090	010-00000-0-11100-31400-29002-xxx-0000-00	3,000	
<b>Total 29002</b>	<b>3,090</b>	<b>Total 29002</b>	<b>3,000</b>	
<b>WORK STUDY STIPEINDS</b>				
		<b>29003</b>		
Co-op/Work Experience Students	86,490	010-00000-0-11100-10000-29003-xxx-0000-00	74,670	2/site, 4 hrs/day, 180 days
Special Education - Workability I	58,000	010-65200-0-57700-11900-29003-000-0000-60	58,000	
College Readiness Block Grant	4,670	010-73380-0-11100-10000-29003-000-0000-40	0	
<b>Total 29003</b>	<b>149,160</b>	<b>Total 29003</b>	<b>132,670</b>	
<b>TOTAL - 20000</b>	<b>10,369,955</b>	<b>CLASSIFIED SALARIES</b>	<b>10,326,120</b>	



DESCRIPTION		Working Budget 2018-2019		Proposed For 2019-2020		COMMENTS
		ACCOUNT NUMBER				
<b>EMPLOYEE BENEFITS</b>						
<b>STRS</b>		<b>31000</b>				
Certificated Employees		7,537,673	31010	8,221,084	18.13%	
Classified Employees		50	31020	4,400		
<b>Total 31000</b>	<b>7,537,723</b>	<b>Total 31000</b>		<b>8,225,484</b>		
<b>PERS</b>		<b>32000</b>				
Certificated Employees		32,560	32010	38,420	22.70%	
Classified Employees		1,597,730	32020	1,975,730		
<b>Total 32000</b>	<b>1,630,290</b>	<b>Total 32000</b>		<b>2,014,150</b>		
<b>OASDI/FICA</b>		<b>33000</b>				
Certificated Employees		10,860	33012	17,750	6.2%	
Classified Employees		615,730	33022	635,930		
<b>Total OASDI</b>	<b>626,590</b>	<b>Total OASDI</b>		<b>653,680</b>		
<b>MEDICARE</b>		<b>33000</b>				
Certificated Employees		459,380	33013	480,140	1.45%	
Classified Employees		142,880	33023	148,560		
<b>Total Medicare</b>	<b>602,260</b>	<b>Total Medicare</b>		<b>628,700</b>		
<b>HEALTH AND WELFARE</b>		<b>34000</b>				
Certificated Employees		4,889,580	34010	5,218,980	284 x \$16,660 + 38 x \$16,760	
Classified Employees		3,014,241	34020	3,017,190	151 x \$17,590 + 30 x \$17,650	
<b>Total 34000</b>	<b>7,903,821</b>	<b>Total 34000</b>		<b>8,236,170</b>		
<b>UNEMPLOYMENT INSURANCE</b>		<b>35000</b>				
Certificated Employees		16,772	35010	17,360	0.50%	
Classified Employees		6,095	35020	5,480		
<b>Total 35000</b>	<b>22,867</b>	<b>Total 35000</b>		<b>22,840</b>		

DESCRIPTION	Working Budget 2018-2019	ACCOUNT NUMBER	Proposed For 2019-2020	COMMENTS
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**EMPLOYEE BENEFITS**

**WORKERS COMPENSATION**

			<b>36000</b>	
Certificated Employees	727,200	36010	671,110	1.814%
Classified Employees	226,150	36020	184,390	
<b>Total 36000</b>	<b>953,350</b>		<b>Total 36000</b>	<b>855,500</b>

**OPEB, ALLOCATED**

			<b>37000</b>	
Certificated Retirees	436,060	37010	466,480	31 x \$15,040
Classified Retirees	344,080	37020	351,800	21 x \$16,700
<b>Total 37000</b>	<b>780,140</b>		<b>Total 37000</b>	<b>818,280</b>

**OTHER BENEFITS**

			<b>39000</b>	
Certificated Retirees	351,000	39010	390,000	
Classified Retirees	171,000	39020	210,000	
<b>Total 39000</b>	<b>522,000</b>		<b>Total 39000</b>	<b>600,000</b>

**TOTAL - 30000**

**20,579,041**

**EMPLOYEE BENEFITS**

**22,054,804**

DESCRIPTION	Working Budget 2018-2019	ACCOUNT NUMBER	Proposed For 2019-2020	COMMENTS
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**TEXTBOOKS & CORE CURRICULA MATERIALS**

		41000	
Instructional Materials - TP	2,640	010-00000-0-11100-10000-41000-145-0000-00	2,400 50 x \$48
Instructional Materials - MO	74,400	010-00000-0-11100-10000-41000-368-0000-00	72,000 1500 x \$48
Instructional Materials - TU	80,400	010-00000-0-11100-10000-41000-409-0000-00	86,400 1800 x \$48
Instructional Materials - TW	97,104	010-00000-0-11100-10000-41000-466-0000-00	100,800 2100 x \$48
Instructional Materials - SV	4,416	010-00000-0-11100-10000-41000-708-0000-00	4,800 100 x \$48
Instructional Materials - AC	7,152	010-00000-0-11100-10000-41000-793-0000-00	7,200 150 x \$48
LCAP - ELA/Math	50,000	010-07200-0-11100-10000-41000-xxx-7103-00	74,980
LCAP - ELA/Math - SV	25,000	010-07200-0-33000-10000-41000-708-7103-00	0
<b>Total 41000</b>	<b>341,112</b>	<b>Total 41000</b>	<b>348,580</b>

**BOOKS & OTHER REFERENCE MATERIALS**

		42000	
Regular Education - Textbook Supply - MO	1,550	010-00000-0-11100-24200-42000-368-0000-00	1,500 1500 x \$1.00
Regular Education - Textbook Supply - TU	1,675	010-00000-0-11100-24200-42000-409-0000-00	1,800 1800 x \$1.00
Regular Education - Textbook Supply - TW	2,023	010-00000-0-11100-24200-42000-466-0000-00	2,100 2100 x \$1.00
Library - MO (other books)	3,720	010-00000-0-11326-10000-42000-368-0000-00	3,600 1500 x \$2.40
Library - TU (other books)	4,020	010-00000-0-11326-10000-42000-409-0000-00	4,320 1800 x \$2.40
Library - TW (other books)	6,855	010-00000-0-11326-10000-42000-466-0000-00	5,040 2100 x \$2.40
Special Education - TW	2,800	010-65000-0-57700-11200-42000-466-0000-00	0
<b>Total 42000</b>	<b>22,643</b>	<b>Total 42000</b>	<b>18,360</b>

**MATERIALS & SUPPLIES**

		43000	
District Office - Professional Development	28,000	010-00000-0-00000-21400-43000-000-0000-00	28,000
Board	4,000	010-00000-0-00000-71100-43000-000-0000-00	4,000
District Office	25,000	010-00000-0-00000-72000-43000-000-0000-00	25,000
Data Processing & Technology	20,000	010-00000-0-00000-77000-43000-000-0000-00	35,000
Maintenance & Operations	1,000	010-00000-0-00000-81000-43000-000-0000-50	1,000
Maintenance & Operations - Hazardous Materials	1,000	010-00000-0-00000-81000-43000-000-0069-50	0
Maintenance & Operations - Pool - TU	7,000	010-00000-0-00000-81000-43000-409-0038-50	7,000

Working Budget 2018-2019		Proposed For 2019-2020		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
<b>MATERIALS &amp; SUPPLIES</b>				
		<b>43000</b>		
Maintenance & Operations - Pool - TW	010-00000-0-00000-81000-43000-466-0038-50	7,000	7,000	
Maintenance - Carpenter, Electrician, HVAC	010-00000-0-00000-81101-43000-000-0000-50	10,000	10,000	
Vehicle Maintenance - Fuel	010-00000-0-00000-81101-43000-000-0010-50	60,000	60,000	
Vehicle Maintenance - Oil	010-00000-0-00000-81101-43000-000-0011-50	8,000	8,000	
Vehicle Maintenance - Tires	010-00000-0-00000-81101-43000-000-0012-50	2,000	2,000	
Vehicle Maintenance - Parts	010-00000-0-00000-81101-43000-000-0013-50	21,000	30,000	
Vehicle Maintenance - Miscellaneous	010-00000-0-00000-81101-43000-000-0046-50	5,000	5,000	
Vehicle Maintenance - Tool Allowance	010-00000-0-00000-81101-43000-000-0175-50	325	650	
Maintenance - MO	010-00000-0-00000-81101-43000-368-0000-50	40,000	60,000	
Maintenance - TU	010-00000-0-00000-81101-43000-409-0000-50	40,000	60,000	
Maintenance - TW	010-00000-0-00000-81101-43000-466-0000-50	40,000	60,000	
Custodial - MO	010-00000-0-00000-82000-43000-368-0000-50	40,000	50,000	
Custodial - TU	010-00000-0-00000-82000-43000-409-0000-50	40,000	50,000	
Operations - Pool Chemicals - TU	010-00000-0-00000-82000-43000-409-0038-50	32,500	32,500	
Custodial - TW	010-00000-0-00000-82000-43000-466-0000-50	40,000	50,000	
Operations - Pool Chemicals - TW	010-00000-0-00000-82000-43000-466-0038-50	32,500	32,500	
Instructional Supplies - TP	010-00000-0-11100-10000-43000-145-0000-00	3,025	2,750	50 x \$55
Student Incentives & Recognition - TP	010-00000-0-11100-10000-43000-145-0130-00	2,000	2,000	(min. \$2,000)
Student Incentives & Recognition - MO	010-00000-0-11100-10000-43000-368-0130-00	15,500	15,000	1500 x \$10.00 (min. \$2,000)
Instructional Supplies - TU	010-00000-0-11100-10000-43000-409-0000-00	100	100	
Student Incentives & Recognition - TU	010-00000-0-11100-10000-43000-409-0130-00	16,750	18,000	1800 x \$10.00 (min. \$2,000)
Student Incentives & Recognition - TW	010-00000-0-11100-10000-43000-466-0130-00	20,230	21,000	2100 x \$10.00 (min. \$2,000)
Instructional Supplies - SV	010-00000-0-11100-10000-43000-708-0000-00	5,060	5,500	100 x \$55
Student Incentives & Recognition - SV	010-00000-0-11100-10000-43000-708-0130-00	2,000	2,000	(min. \$2,000)
Instructional Supplies - ACHS	010-00000-0-11100-10000-43000-793-0000-00	8,195	8,250	150 x \$55.00
Student Incentives & Recognition - ACHS	010-00000-0-11100-10000-43000-793-0130-00	2,000	2,000	(min. \$2,000)
Audio Visual - Parts and Supplies Only - MO	010-00000-0-11100-24202-43000-368-0000-00	1,550	1,500	1500 x \$1.00
Audio Visual - Parts and Supplies Only - TU	010-00000-0-11100-24202-43000-409-0000-00	1,675	1,800	1800 x \$1.00
Audio Visual - Parts and Supplies Only - TW	010-00000-0-11100-24202-43000-466-0000-00	2,023	2,100	2100 x \$1.00
School Administration - TP	010-00000-0-11100-27000-43000-145-0000-00	2,000	2,000	(min. \$2,000)
School Administration - TP - Grad Supplies	010-00000-0-11100-27000-43000-145-0156-00	275	250	50 x \$5.00
School Administration - MO	010-00000-0-11100-27000-43000-368-0000-00	7,750	7,500	1500 x \$5.00 (min. \$2,000)

DESCRIPTION	Working Budget 2018-2019		Proposed For 2019-2020		COMMENTS
	ACCOUNT NUMBER		ACCOUNT NUMBER		
<b>MATERIALS &amp; SUPPLIES</b>					
<b>43000</b>					
School Administration - MO - Grad Supplies	7,750	010-00000-0-11100-27000-43000-368-0156-00	7,500	010-00000-0-11100-27000-43000-368-0156-00	1500 x \$5.00
School Administration - TU	8,375	010-00000-0-11100-27000-43000-409-0000-00	9,000	010-00000-0-11100-27000-43000-409-0000-00	1800 x \$5.00 (min. \$2,000)
School Administration - TU - Grad Supplies	8,375	010-00000-0-11100-27000-43000-409-0156-00	9,000	010-00000-0-11100-27000-43000-409-0156-00	1800 x \$5.00
School Administration - TW	10,115	010-00000-0-11100-27000-43000-466-0000-00	10,500	010-00000-0-11100-27000-43000-466-0000-00	2100 x \$5.00 (min. \$2,000)
School Administration - TW - Grad Supplies	10,115	010-00000-0-11100-27000-43000-466-0156-00	10,500	010-00000-0-11100-27000-43000-466-0156-00	2100 x \$5.00
School Administration - SV	2,000	010-00000-0-11100-27000-43000-708-0000-00	2,000	010-00000-0-11100-27000-43000-708-0000-00	(min. \$2,000)
School Administration - SV - Grad Supplies	460	010-00000-0-11100-27000-43000-708-0156-00	500	010-00000-0-11100-27000-43000-708-0156-00	100 x \$5.00
School Administration - ACHS	2,000	010-00000-0-11100-27000-43000-793-0000-00	2,000	010-00000-0-11100-27000-43000-793-0000-00	(min. \$2,000)
School Administration - ACHS - Grad Supplies	745	010-00000-0-11100-27000-43000-793-0156-00	750	010-00000-0-11100-27000-43000-793-0156-00	150 x \$5.00
Guidance & Counseling - TP	550	010-00000-0-11100-31100-43000-145-0000-00	500	010-00000-0-11100-31100-43000-145-0000-00	50 x \$10.00
Guidance & Counseling - MO	15,500	010-00000-0-11100-31100-43000-368-0000-00	15,000	010-00000-0-11100-31100-43000-368-0000-00	1500 x \$10.00
Guidance & Counseling - TU	16,750	010-00000-0-11100-31100-43000-409-0000-00	18,000	010-00000-0-11100-31100-43000-409-0000-00	1800 x \$10.00
Guidance & Counseling - TW	20,230	010-00000-0-11100-31100-43000-466-0000-00	21,000	010-00000-0-11100-31100-43000-466-0000-00	2100 x \$10.00
Guidance & Counseling - SV	920	010-00000-0-11100-31100-43000-708-0000-00	1,000	010-00000-0-11100-31100-43000-708-0000-00	100x \$10.00
Guidance & Counseling - ACHS	1,490	010-00000-0-11100-31100-43000-793-0000-00	1,500	010-00000-0-11100-31100-43000-793-0000-00	150 x \$10.00
Attendance & Social Work - MO	1,550	010-00000-0-11100-31300-43000-368-0000-00	1,500	010-00000-0-11100-31300-43000-368-0000-00	1500 x \$1.00
Attendance & Social Work - TU	1,675	010-00000-0-11100-31300-43000-409-0000-00	1,800	010-00000-0-11100-31300-43000-409-0000-00	1800 x \$1.00
Attendance & Social Work - TW	2,023	010-00000-0-11100-31300-43000-466-0000-00	2,100	010-00000-0-11100-31300-43000-466-0000-00	2100 x \$1.00
Health Services - Nurse - District	500	010-00000-0-11100-31400-43000-000-0000-00	500	010-00000-0-11100-31400-43000-000-0000-00	
Health Services - Nurse - TP	500	010-00000-0-11100-31400-43000-145-0000-00	500	010-00000-0-11100-31400-43000-145-0000-00	
Health Services - Nurse - MO	500	010-00000-0-11100-31400-43000-368-0000-00	500	010-00000-0-11100-31400-43000-368-0000-00	
Health Services - Nurse - TU	500	010-00000-0-11100-31400-43000-409-0000-00	500	010-00000-0-11100-31400-43000-409-0000-00	
Health Services - Nurse - TW	500	010-00000-0-11100-31400-43000-466-0000-00	500	010-00000-0-11100-31400-43000-466-0000-00	
Health Services - Nurse - SV	500	010-00000-0-11100-31400-43000-708-0000-00	500	010-00000-0-11100-31400-43000-708-0000-00	
Health Services - Nurse - ACHS	500	010-00000-0-11100-31400-43000-793-0000-00	500	010-00000-0-11100-31400-43000-793-0000-00	
Transportation - Miscellaneous - Buses only	5,000	010-00000-0-11100-36000-43000-000-0000-50	5,000	010-00000-0-11100-36000-43000-000-0000-50	
Transportation - Fuel/Diesel - Buses only	150,000	010-00000-0-11100-36000-43000-000-0010-50	150,000	010-00000-0-11100-36000-43000-000-0010-50	
Transportation - Oil/Lubrication - Buses only	4,000	010-00000-0-11100-36000-43000-000-0011-50	4,000	010-00000-0-11100-36000-43000-000-0011-50	
Transportation - Tires & Tubes - Buses only	10,000	010-00000-0-11100-36000-43000-000-0012-50	10,000	010-00000-0-11100-36000-43000-000-0012-50	
Transportation - Parts - Buses only	59,300	010-00000-0-11100-36000-43000-000-0013-50	60,000	010-00000-0-11100-36000-43000-000-0013-50	
Transportation - Custodial - Buses only	7,000	010-00000-0-11100-36000-43000-000-0036-50	7,000	010-00000-0-11100-36000-43000-000-0036-50	
Transportation - Tool Allowance	650	010-00000-0-11100-36000-43000-000-0175-50	650	010-00000-0-11100-36000-43000-000-0175-50	

Working Budget 2018-2019		Proposed For 2019-2020		COMMENTS	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	ACCOUNT NUMBER	ACCOUNT NUMBER	ACCOUNT NUMBER
<b>MATERIALS &amp; SUPPLIES</b>					
		<b>43000</b>			
Athletics	010-00000-0-11100-42000-43000-000-0000-00	10,000	10,000	10,000	
Athletics - TP	010-00000-0-11100-42000-43000-145-0000-00	1,155	2,750	2,750	50 x \$55.00
Athletics - MO	010-00000-0-11100-42000-43000-368-xxxx-00	99,000	108,250	108,250	
Athletics - TU	010-00000-0-11100-42000-43000-409-xxxx-00	99,750	108,250	108,250	
Athletics - TW	010-00000-0-11100-42000-43000-466-xxxx-00	88,650	110,250	110,250	
Athletics - ACHS	010-00000-0-11100-42000-43000-793-xxxx-00	3,129	8,250	8,250	150 x \$55.00
Art - MO	010-00000-0-11304-10000-43000-368-0000-00	3,500	3,500	3,500	
Art - TU	010-00000-0-11304-10000-43000-409-0000-00	6,500	6,500	6,500	
Art - TW	010-00000-0-11304-10000-43000-466-0000-00	10,550	8,500	8,500	
Business - MO	010-00000-0-11308-10000-43000-368-0000-00	1,000	1,000	1,000	
Business - TU	010-00000-0-11308-10000-43000-409-0000-00	1,500	1,500	1,500	
Business - TW	010-00000-0-11308-10000-43000-466-0000-00	3,500	3,500	3,500	
Drama - MO	010-00000-0-11311-10000-43000-368-0000-00	1,000	1,000	1,000	
Drama - TU	010-00000-0-11311-10000-43000-409-0000-00	1,250	1,250	1,250	
Drama - TW	010-00000-0-11311-10000-43000-466-0000-00	2,165	2,200	2,200	
English - MO	010-00000-0-11316-10000-43000-368-0000-00	10,000	12,000	12,000	
English - TU	010-00000-0-11316-10000-43000-409-0000-00	11,450	10,000	10,000	
English - TW	010-00000-0-11316-10000-43000-466-0000-00	18,000	17,000	17,000	
Foreign Language - MO	010-00000-0-11318-10000-43000-368-0000-00	5,800	5,800	5,800	
Foreign Language - TU	010-00000-0-11318-10000-43000-409-0000-00	5,000	5,000	5,000	
Foreign Language - TW	010-00000-0-11318-10000-43000-466-0000-00	5,700	6,000	6,000	
Home Economics - MO	010-00000-0-11321-10000-43000-368-0000-00	7,000	7,000	7,000	
Home Economics - TU	010-00000-0-11321-10000-43000-409-0000-00	6,000	6,000	6,000	
Home Economics - TW	010-00000-0-11321-10000-43000-466-0000-00	9,000	9,000	9,000	
Industrial Arts - TU	010-00000-0-11323-10000-43000-409-0000-00	5,000	5,000	5,000	
Journalism - MO	010-00000-0-11324-10000-43000-368-0000-00	200	200	200	
Journalism - TU	010-00000-0-11324-10000-43000-409-0000-00	500	500	500	
Journalism - TW	010-00000-0-11324-10000-43000-466-0000-00	1,000	1,000	1,000	
Library - MO	010-00000-0-11326-10000-43000-368-0000-00	4,030	3,900	3,900	1500 x \$2.60
Library - TU	010-00000-0-11326-10000-43000-409-0000-00	4,355	4,680	4,680	1800 x \$2.60
Library - TW	010-00000-0-11326-10000-43000-466-0000-00	3,260	5,460	5,460	2100 x \$2.60
Math - MO	010-00000-0-11327-10000-43000-368-0000-00	5,000	6,500	6,500	

Working Budget 2018-2019		Proposed For 2019-2020	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
<b>MATERIALS &amp; SUPPLIES</b>			
	<b>43000</b>		
Math - TU	010-00000-0-11327-10000-43000-409-0000-00	13,620	9,000
Math - TW	010-00000-0-11327-10000-43000-466-0000-00	12,000	12,000
Band - MO	010-00000-0-11331-10000-43000-368-0000-00	10,000	10,000
Band - TU	010-00000-0-11331-10000-43000-409-0000-00	5,700	3,500
Band - TW	010-00000-0-11331-10000-43000-466-0000-00	7,500	7,500
Choir - TW	010-00000-0-11332-10000-43000-466-0000-00	2,500	2,500
Instrumental - TU	010-00000-0-11334-10000-43000-409-0000-00	300	300
Instrumental - TW	010-00000-0-11334-10000-43000-466-0000-00	1,600	1,500
Physical Education - MO	010-00000-0-11337-10000-43000-368-0000-00	6,000	6,000
Physical Education - TU	010-00000-0-11337-10000-43000-409-0000-00	2,500	2,500
Physical Education - TW	010-00000-0-11337-10000-43000-466-0000-00	6,500	7,000
Principal's Reserve - TP	010-00000-0-11342-10000-43000-145-0000-00	20,881	0
Principal's Reserve - MO	010-00000-0-11342-10000-43000-368-0000-00	90,080	10,400
Principal's Reserve - TU	010-00000-0-11342-10000-43000-409-0000-00	136,553	25,200
Principal's Reserve - TW	010-00000-0-11342-10000-43000-466-0000-00	155,917	2,640
Principal's Reserve - SV	010-00000-0-11342-10000-43000-708-0000-00	54,056	0
Principal's Reserve - ACHS	010-00000-0-11342-10000-43000-793-0000-00	27,423	0
Science - MO	010-00000-0-11343-10000-43000-368-0000-00	8,000	8,000
Science - TU	010-00000-0-11343-10000-43000-409-0000-00	11,000	11,000
Science - TW	010-00000-0-11343-10000-43000-466-0000-00	15,600	15,000
Social Studies - MO	010-00000-0-11345-10000-43000-368-0000-00	8,000	8,000
Social Studies - TU	010-00000-0-11345-10000-43000-409-0000-00	17,142	10,000
Social Studies - TW	010-00000-0-11345-10000-43000-466-0000-00	12,500	13,000
Health Education-TW	010-00000-0-11347-10000-43000-466-0000-00	1,500	0
Work Experience - TW	010-00000-0-11349-10000-43000-466-0000-00	500	500
Yearbook - MO	010-00000-0-11365-10000-43000-368-0000-00	100	100
Yearbook - TU	010-00000-0-11365-10000-43000-409-0000-00	150	150
Yearbook - TW	010-00000-0-11365-10000-43000-466-0000-00	819	1,500
ESL - TW	010-00000-0-11367-10000-43000-466-0000-00	2,200	2,360
Safety - DO	010-00000-0-11384-10000-43000-000-0000-00	4,130	3,000
Safety - Farm	010-00000-0-11384-10000-43000-000-4300-00	1,000	1,500
Safety - TP	010-00000-0-11384-10000-43000-145-0000-00	1,000	1,500

Working Budget 2018-2019		Proposed For 2019-2020	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
<b>MATERIALS &amp; SUPPLIES</b>			
	<b>43000</b>		
Safety - MO	010-00000-0-11384-10000-43000-368-0000-00	3,500	3,500
Safety - TU	010-00000-0-11384-10000-43000-409-0000-00	3,500	3,500
Safety - TW	010-00000-0-11384-10000-43000-466-0000-00	3,500	3,500
Safety - SV	010-00000-0-11384-10000-43000-708-0000-00	1,000	1,500
Safety - AC	010-00000-0-11384-10000-43000-793-0000-00	1,000	1,500
Link Crew- MO	010-00000-0-11405-10000-43000-368-0000-00	3,000	3,000
LCAP - Parental Involvement	010-07200-0-00000-24950-43000-000-7303-00	4,000	4,000
LCAP	010-07200-0-11100-10000-43000-xxx-7xxx-00	235,837	215,600
LCAP - ACHS	010-07200-0-11100-10000-43000-793-7xxx-00	25,618	44,214
LCAP - Summer School	010-07200-0-11350-10000-43000-000-7105-00	4,500	4,500
Title I - Parent Involvement	010-30100-0-00000-24950-43000-000-0000-40	55,165	13,928
Title I	010-30100-0-11100-10000-43000-000-0000-40	518	518
Title I - TP	010-30100-0-11100-10000-43000-145-0000-40	409	409
Title I - MO	010-30100-0-11100-10000-43000-368-0000-40	10,857	5,857
Title I - TU	010-30100-0-11100-10000-43000-409-0000-40	11,746	6,746
Title I - TW	010-30100-0-11100-10000-43000-466-0000-40	14,182	9,182
Title I - SV	010-30100-0-11100-10000-43000-708-0000-40	644	644
Title I - ACHS	010-30100-0-11100-10000-43000-793-0000-40	1,050	1,050
Title I - Homeless	010-30100-0-11100-10000-43000-xxx-0111-40	4,500	4,500
Title I AVID	010-30100-0-11375-10000-43000-000-0000-40	0	3,500
Title I AVID - MO	010-30100-0-11375-10000-43000-368-0000-40	0	3,500
Title I AVID - TU	010-30100-0-11375-10000-43000-409-0000-40	0	3,500
Title I AVID - TW	010-30100-0-11375-10000-43000-466-0000-40	0	3,500
Special Education - IDEA	010-33100-0-57700-11200-43000-000-0000-60	10,024	10,055
Vocational Education Act - MO	010-35500-0-11100-10000-43000-368-0000-40	35,000	35,000
Vocational Education Act - TU	010-35500-0-11100-10000-43000-409-0000-40	27,120	41,540
Vocational Education Act - TW	010-35500-0-11100-10000-43000-466-0000-40	44,147	58,566
Vocational Education Act - SV	010-35500-0-11100-10000-43000-708-0000-40	2,000	2,000
Vocational Education Act - ACHS	010-35500-0-11100-10000-43000-793-0000-40	3,000	3,000
Vocational Education Act - Ag	010-35500-0-11302-10000-43000-000-0000-40	30,000	30,000
Carl Perkins - Adult Ed	010-35550-0-41100-10000-43000-000-0000-40	3,626	11,195
Title IV - ESSA - MO	010-41270-0-11100-10000-43000-368-0000-40	10,577	11,914



Working Budget 2018-2019		Proposed For 2019-2020		ACCOUNT NUMBER	COMMENTS
DESCRIPTION					
<b>MATERIALS &amp; SUPPLIES</b>					
				<b>43000</b>	
Title IV - ESSA - TU	14,412	010-41270-0-11100-10000-43000-409-0000-40	11,914		
Title IV - ESSA - TW	14,432	010-41270-0-11100-10000-43000-466-0000-40	11,914		
Title IV - Student Support & Academic Enrichment Grant - MO	37,477	010-41280-0-11100-10000-43000-368-0000-40	0		
Title IV - Student Support & Academic Enrichment Grant - TU	37,477	010-41280-0-11100-10000-43000-409-0000-40	0		
Title IV - Student Support & Academic Enrichment Grant - TW	37,477	010-41280-0-11100-10000-43000-466-0000-40	0		
Title III - LEP	22,216	010-42030-0-11100-10000-43000-xxx-0000-40	163		
Medi-Cal	26,110	010-56400-0-11100-10000-43000-xxx-0000-40	26,110		
Medi-Cal MAA	24,016	010-56402-0-11100-10000-43000-xxx-0000-40	24,016		
Environmental Education Grant	1,510	010-58138-0-11100-10000-43000-000-0000-40	0		
Lottery Instructional Materials	177,000	010-63000-0-11100-10000-43000-xxx-0000-40	177,000		
Ca. Career Pathways Trust 2	109,245	010-63822-0-71234-10000-43000-000-0000-40	0		
Career Technical Education Grant	434	010-63870-0-11100-10000-43000-000-0000-40	1,051		
Career Technical Education Grant - Farm	0	010-63870-0-11100-10000-43000-000-4300-40	1,750		
Career Technical Education Grant	19,800	010-63870-0-11100-10000-43000-xxx-0000-40	5,250		
Special Education - TU	4,500	010-65000-0-57700-11200-43000-409-0000-00	1,500		
Special Education - TW	2,800	010-65000-0-57700-11200-43000-466-0000-00	2,800		
Special Education - Workability I	1,040	010-65200-0-57700-11900-43000-000-0000-60	0		
Agriculture Incentive Grant	30,000	010-70100-0-38000-10000-43000-000-0000-40	30,000		
Learning Communities for School Success Program	4,800	010-70850-0-11100-10000-43000-xxx-0000-40	0		
College Readiness Block Grant	173,138	010-73380-0-11100-10000-43000-000-0000-40	0		
College Readiness Block Grant - SV	5,000	010-73380-0-11100-10000-43000-708-0000-40	0		
Safety - Adult School	0	010-99902-0-11384-10000-43000-000-0000-00	1,500		
<b>Total 43000</b>	<b>3,308,150</b>			<b>Total 43000</b>	<b>2,560,976</b>
<b>NON-CAPITALIZED EQUIPMENT Items \$500 - \$5,000</b>					
				<b>44000</b>	
District Office	0	010-00000-0-00000-72000-44000-000-0000-00	5,000		
School Administration - TP	0	010-00000-0-11100-10000-44000-145-0000-00	700		50 x \$14
School Administration - SV	0	010-00000-0-11100-10000-44000-708-0000-00	1,400		100 x \$14
School Administration - ACHS	0	010-00000-0-11100-10000-44000-793-0000-00	2,100		150 x \$14
School Administration - TP - Furniture	5,000	010-00000-0-11100-27000-44000-145-0000-00	5,000		
School Administration - MO - Furniture	20,000	010-00000-0-11100-27000-44000-368-0000-00	20,000		
School Administration - TU - Furniture	20,000	010-00000-0-11100-27000-44000-409-0000-00	20,000		

Working Budget 2018-2019		Proposed For 2019-2020		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS	
<b>NON-CAPITALIZED EQUIPMENT Items \$500 - \$5,000</b>				
		<b>44000</b>		
School Administration - TW - Furniture	010-00000-0-11100-27000-44000-466-0000-00	20,000	20,000	
School Administration - SV - Furniture	010-00000-0-11100-27000-44000-708-0000-00	5,000	5,000	
School Administration - ACHS - Furniture	010-00000-0-11100-27000-44000-793-0000-00	5,000	5,000	
Counseling - TW	010-00000-0-11100-31100-44000-466-0000-00	1,015	0	
School Sponsored Athletics - TU	010-00000-0-11100-42000-44000-409-0000-00	8,000	0	
School Sponsored Athletics - TW	010-00000-0-11100-42000-44000-466-3xxx-00	16,200	0	
Art - MO	010-00000-0-11304-10000-44000-368-0000-00	751	0	
Art - TW	010-00000-0-11304-10000-44000-466-0000-00	0	4,440	
Business - MO	010-00000-0-11308-10000-44000-368-0000-00	0	862	
English - MO	010-00000-0-11316-10000-44000-368-0000-00	1,540	0	
English - TW	010-00000-0-11316-10000-44000-466-0000-00	5,650	2,000	
Foreign Language - MO	010-00000-0-11318-10000-44000-368-0000-00	0	605	
Home Economics - TW	010-00000-0-11321-10000-44000-466-0000-00	2,700	1,650	
Industrial Art - TW	010-00000-0-11323-10000-44000-466-0000-00	0	2,000	
Mathematics - MO	010-00000-0-11327-10000-44000-368-0000-00	1,438	3,276	
Mathematics - TW	010-00000-0-11327-10000-44000-466-0000-00	4,879	6,229	
Music - Band - MO	010-00000-0-11331-10000-44000-368-0000-00	10,000	0	
Music - Band - TU	010-00000-0-11331-10000-44000-409-0000-00	7,800	0	
Music - Band - TW	010-00000-0-11331-10000-44000-466-0000-00	108,320	0	
Music - Choir - TW	010-00000-0-11332-10000-44000-466-0000-00	1,470	0	
Physical Education - MO	010-00000-0-11337-10000-44000-368-0000-00	0	3,156	
Physical Education - TU	010-00000-0-11337-10000-44000-409-0000-00	1,700	0	
Physical Education - TW	010-00000-0-11337-10000-44000-466-0000-00	2,745	0	
Principal's Reserve - TP	010-00000-0-11342-10000-44000-145-0000-00	770	0	
Principal's Reserve - MO	010-00000-0-11342-10000-44000-368-0000-00	16,555	11,751	
Principal's Reserve - TU	010-00000-0-11342-10000-44000-409-0000-00	4,980	0	
Principal's Reserve - TW	010-00000-0-11342-10000-44000-466-0000-00	0	3,731	
Principal's Reserve - SV	010-00000-0-11342-10000-44000-708-0000-00	1,288	0	
Principal's Reserve - ACHS	010-00000-0-11342-10000-44000-793-0000-00	2,086	0	
Science - MO	010-00000-0-11343-10000-44000-368-0000-00	1,416	1,350	
Science - TW	010-00000-0-11343-10000-44000-466-0000-00	2,000	9,350	
Social Studies - TU	010-00000-0-11345-10000-44000-409-0000-00	1,558	0	

DESCRIPTION		Working Budget 2018-2019	ACCOUNT NUMBER	Proposed For 2019-2020	COMMENTS
<b>NON-CAPITALIZED EQUIPMENT Items \$500 - \$5,000</b>					
Social Studies - TW		630	010-00000-0-11345-10000-44000-466-0000-00	0	
Safety - TU		681	010-00000-0-11365-10000-44000-466-0000-00	0	
Safety - Farm		0	010-00000-0-11384-10000-44000-000-4300-00	1,500	
Safety		0	010-00000-0-11384-10000-44000-xxx-0000-00	15,000	
Vocational Education Act - TU		7,320	010-35500-0-11100-10000-44000-409-0000-40	0	
Vocational Education Act - TW		12,000	010-35500-0-11100-10000-44000-793-0000-40	0	
Carl Perkins - Adult Ed		16,218	010-35550-0-41100-10000-44000-000-0000-40	16,218	
Carl Perkins - Health Careers		3,069	010-35550-0-41311-10000-44000-000-0000-40	3,069	
Title IV - Student Support & Academic Enrichment Grant		32,002	010-41280-0-11100-10000-44000-000-0000-40	0	
Title IV - Student Support & Academic Enrichment Grant - MO		96,500	010-41280-0-11100-10000-44000-368-0000-40	0	
Title IV - Student Support & Academic Enrichment Grant - TU		96,500	010-41280-0-11100-10000-44000-409-0000-40	0	
Title IV - Student Support & Academic Enrichment Grant - TW		96,500	010-41280-0-11100-10000-44000-466-0000-40	0	
Medi-Cal		11,790	010-56400-0-11100-10000-44000-466-0000-40	0	
Medi-Cal MAA		3,678	010-56402-0-11100-10000-44000-409-0000-40	3,678	
Ca Career Pathways Trust 2		18,500	010-63822-0-71234-10000-44000-000-0000-40	0	
Career Technical Education Grant - Farm		25,000	010-63870-0-11100-10000-44000-000-4300-40	3,000	
Career Technical Education Grant - MO		25,000	010-63870-0-11100-10000-44000-368-0000-40	3,000	
Career Technical Education Grant - TU		25,000	010-63870-0-11100-10000-44000-409-0000-40	3,000	
Career Technical Education Grant - TW		25,000	010-63870-0-11100-10000-44000-466-0000-40	3,000	
Agriculture Incentive Grant		2,056	010-70100-0-38000-10000-44000-000-0000-40	2,056	
Maintenance - DO		2,000	010-81500-0-00000-81101-44000-000-0000-50	2,000	
Maintenance - MO		10,520	010-81500-0-00000-81101-44000-368-0000-50	10,520	
Maintenance - TU		10,520	010-81500-0-00000-81101-44000-409-0000-50	10,520	
Maintenance - TW		10,520	010-81500-0-00000-81101-44000-466-0000-50	10,520	
Safety - Adult School		0	010-99902-0-11384-10000-44000-000-0000-00	1,500	
Technology Equipment		575,510	010-99905-0-11100-24200-44000-000-0000-00	750,000	
<b>Total 44000</b>		<b>1,386,375</b>	<b>Total 44000</b>	<b>973,181</b>	
<b>TOTAL - 40000</b>		<b>5,058,280</b>	<b>MATERIALS &amp; SUPPLIES</b>	<b>3,901,097</b>	

Working Budget 2018-2019	Proposed For 2019-2020	ACCOUNT NUMBER	COMMENTS
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**SUBAGREEMENTS FOR SERVICES**

	51000		
District	137,352	010-00000-0-11100-10000-51000-000-0000-00	137,352
Attendance & Social Work	298,000	010-00000-0-11100-31300-51000-000-0000-00	298,000
Safety	22,000	010-00000-0-11384-10000-51000-000-0000-00	22,000
LCAP - SSIP	250,000	010-07200-0-11100-10000-51000-000-7313-00	264,000
LCAP - Drug Education	0	010-07200-0-11100-10000-51000-000-7315-00	36,000
LCAP - CS	140,700	010-07200-0-35500-10000-51000-649-7307-00	152,000
Carl Perkins - Adult Ed	64,099	010-35550-0-41100-10000-51000-000-0000-40	56,530
California Career Pathway Trust - VUSD	124,200	010-63822-0-71234-10000-51000-000-0000-40	0
Career Technical Education Grant - ACHS	0	010-63870-0-11100-10000-51000-793-0000-40	124,000
Special Education	0	010-65000-0-57700-31500-51000-000-0000-60	24,000
	<b>Total 51000</b>		<b>1,113,882</b>

**Total 51000 1,036,351**

**Total 51000 1,113,882**

**TRAVEL AND CONFERENCE**

	52000		
Professional Development Travel - District	70,000	010-00000-0-00000-21400-52000-000-0000-00	70,000
Professional Development Travel - TP	2,000	010-00000-0-00000-21400-52000-145-0000-00	2,000
Professional Development Travel - MO	7,750	010-00000-0-00000-21400-52000-368-0000-00	7,500
Professional Development Travel - TU	8,375	010-00000-0-00000-21400-52000-409-0000-00	9,000
Professional Development Travel - TW	10,150	010-00000-0-00000-21400-52000-466-0000-00	10,500
Professional Development Travel - SV	2,000	010-00000-0-00000-21400-52000-708-0000-00	2,000
Professional Development Travel - ACHS	2,000	010-00000-0-00000-21400-52000-793-0000-00	2,000
Board Travel	9,000	010-00000-0-00000-71100-52000-000-0000-00	9,000
Superintendent Travel	9,000	010-00000-0-00000-71500-52000-000-0000-00	9,000
District Travel	500	010-00000-0-00000-72000-52000-000-0000-00	0
Maintenance Travel	4,000	010-00000-0-00000-81000-52000-xxx-0000-50	4,000
Travel - Accreditation	3,000	010-00000-0-11100-10000-52000-000-0076-00	3,000
Transportation Travel	3,000	010-00000-0-11100-36000-52000-000-0000-50	3,000
Safety - Professional Development	1,000	010-00000-0-11384-21400-52000-000-0000-00	1,000
LCAP - Professional Development	20,000	010-07200-0-00000-21400-52000-000-7102-00	20,000
LCAP - Making Connections with Kids	0	010-07200-0-00000-21400-52000-xxx-7310-00	12,000
Special Ed - IDEA Resource Specialist	2,700	010-33100-0-57700-11200-52000-000-0000-60	2,700
Special Ed - IDEA Instructional	900	010-33100-0-57700-21000-52000-000-0000-60	900
Vocational Education Act	3,000	010-35500-0-00000-21400-52000-000-0000-40	0

Working Budget 2018-2019	ACCOUNT NUMBER	Proposed For 2019-2020	COMMENTS
DESCRIPTION			

<b>TRAVEL AND CONFERENCE</b>			
	<b>52000</b>		
Carl Perkins - Adult Ed	4,500	010-35550-0-41311-21400-52000-000-0000-40	4,500
Title IV - ESSA	6,000	010-41270-0-00000-21400-52000-xxx-0000-40	0
Title III - LEP	35,600	010-42030-0-00000-21400-52000-000-0000-40	0
Career Technical Education Grant	17,570	010-63870-0-00000-21400-52000-000-0000-40	6,000
Special Education - Workability I	745	010-65200-0-57700-11900-52000-000-0000-60	745
Agriculture Incentive Grant	8,000	010-70100-0-38000-21400-52000-000-0000-40	8,000
Classified Employee Professional Dev Block Grant	32,337	010-73110-0-00000-21400-52000-000-0000-40	0
<b>Total 52000</b>	<b>263,127</b>	<b>Total 52000</b>	<b>186,845</b>

<b>DUES AND MEMBERSHIPS</b>			
	<b>53000</b>		
School Board	12,000	010-00000-0-00000-71100-53000-000-0000-00	12,000
District Office	8,000	010-00000-0-00000-72000-53000-000-0000-00	8,000
Accreditation	8,000	010-00000-0-00000-72000-53000-000-0076-00	8,000
Sierra Vista	1,000	010-00000-0-33000-10000-53000-708-0000-00	1,000
Title I - MO	3,900	010-30100-0-11375-10000-53000-368-0000-40	3,900
Title I - TU	3,900	010-30100-0-11375-10000-53000-409-0000-40	3,900
Title I - TW	3,900	010-30100-0-11375-10000-53000-466-0000-40	3,900
<b>Total 53000</b>	<b>40,700</b>	<b>Total 53000</b>	<b>40,700</b>

<b>INSURANCE</b>			
District Office	230,000	010-00000-0-00000-72000-54000-000-0000-00	250,000
Transportation	50,000	010-00000-0-11100-36000-54000-000-0000-50	50,000
<b>Total 54000</b>	<b>280,000</b>	<b>Total 54000</b>	<b>300,000</b>

<b>NATURAL GAS (Heat)</b>			
	<b>55001</b>		
District Office and Special Ed	7,620	010-00000-0-00000-82000-55001-000-0000-00	7,850
Tech Prep	1,860	010-00000-0-00000-82000-55001-145-0000-00	1,920
Mission Oak	20,600	010-00000-0-00000-82000-55001-368-0000-00	21,220
Tulare Union	59,540	010-00000-0-00000-82000-55001-409-0000-00	61,330
Tulare Western	62,220	010-00000-0-00000-82000-55001-466-0000-00	64,090
Sierra Vista	1,130	010-00000-0-00000-82000-55001-708-0000-00	1,170
Accelerated Charter	4,220	010-00000-0-00000-82000-55001-793-0000-00	4,350

<b>NATURAL GAS (Heat)</b>					
Agriculture		9,270	010-00000-0-11302-82000-55001-000-0000-00	55001	9,550
<b>Total 55001</b>		<b>166,460</b>		<b>Total 55001</b>	<b>171,480</b>
<b>ELECTRICITY</b>					
District Office and Special Ed		73,650	010-00000-0-00000-82000-55002-000-0000-00	55002	75,860
Tech Prep		36,050	010-00000-0-00000-82000-55002-145-0000-00		37,130
Mission Oak		368,950	010-00000-0-00000-82000-55002-368-0000-00		380,020
Tulare Union		346,700	010-00000-0-00000-82000-55002-409-0000-00		357,100
Tulare Western		285,000	010-00000-0-00000-82000-55002-466-0000-00		293,550
Sierra Vista		4,220	010-00000-0-00000-82000-55002-708-0000-00		4,350
Accelerated Charter		28,120	010-00000-0-00000-82000-55002-793-0000-00		28,970
Agriculture		37,080	010-00000-0-11302-82000-55002-000-0000-00		38,200
<b>Total 55002</b>		<b>1,179,770</b>		<b>Total 55002</b>	<b>1,215,180</b>

<b>WATER/SEWER</b>					
District Office and Special Ed		10,400	010-00000-0-00000-82000-55003-000-0000-00	55003	10,720
Tech Prep		8,550	010-00000-0-00000-82000-55003-145-0000-00		8,810
Mission Oak		48,100	010-00000-0-00000-82000-55003-368-0000-00		49,550
Tulare Union		97,850	010-00000-0-00000-82000-55003-409-0000-00		100,790
Tulare Western		85,290	010-00000-0-00000-82000-55003-466-0000-00		87,850
Sierra Vista		2,780	010-00000-0-00000-82000-55003-708-0000-00		2,870
Accelerated Charter		3,090	010-00000-0-00000-82000-55003-793-0000-00		3,190
Agriculture		25,340	010-00000-0-11302-82000-55003-000-0000-00		26,100
<b>Total 55003</b>		<b>281,400</b>		<b>Total 55003</b>	<b>289,880</b>

<b>RENTS, LEASES, REPAIRS, &amp; NON-CAPITALIZED IMPROVEMENTS</b>					
District Office		10,000	010-00000-0-00000-72000-56000-000-0000-00	56000	10,000
Data Processing & Technology - Software Licensing		190,990	010-00000-0-00000-77000-56000-000-0000-00		300,000
Automobile Miscellaneous - Labor and Repairs		20,000	010-00000-0-00000-81000-56000-000-0046-50		20,000
Rental of Facilities (Athletics, PE)		50,000	010-00000-0-11100-10000-56000-000-0000-00		50,000
Textbook Binding		10,496	010-00000-0-11100-10000-56000-000-0048-00		10,800
School Administration - MO		1,050	010-00000-0-11100-27000-56000-368-0000-00		800

**Working Budget 2018-2019**      **Proposed For 2019-2020**

DESCRIPTION	ACCOUNT NUMBER	COMMENTS
<b>RENTS, LEASES, REPAIRS, &amp; NON-CAPITALIZED IMPROVEMENTS</b>		
School Administration - TW	56000 010-00000-0-11100-27000-56000-466-0000-00	0
Guidance & Counseling - MO	010-00000-0-11100-31100-56000-368-0000-00	200
Guidance & Counseling - TW	010-00000-0-11100-31100-56000-466-0000-00	0
Transportation	010-00000-0-11100-36000-56000-000-0000-50	50,000
Maintenance - TP	010-00000-0-11100-81000-56000-145-0000-00	250
Maintenance - SV	010-00000-0-11100-81000-56000-708-0000-00	500
Maintenance - ACHS	010-00000-0-11100-81000-56000-793-0000-00	750
Art - MO	010-00000-0-11304-81000-56000-368-0000-00	200
Art - TW	010-00000-0-11304-81000-56000-466-0000-00	1,500
Business - MO	010-00000-0-11308-81000-56000-368-0000-00	100
English - MO	010-00000-0-11316-81000-56000-368-0000-00	200
Foreign Language - MO	010-00000-0-11318-81000-56000-368-0000-00	100
Home Economics - MO	010-00000-0-11321-81000-56000-368-0000-00	100
Home Economics - TW	010-00000-0-11321-81000-56000-466-0000-00	1,200
Industrial Arts - TW	010-00000-0-11323-81000-56000-466-0000-00	500
Library - MO	010-00000-0-11326-81000-56000-368-0000-00	200
Math - MO	010-00000-0-11327-81000-56000-368-0000-00	200
Band - MO	010-00000-0-11331-81000-56000-368-0000-00	3,000
Band - TW	010-00000-0-11331-81000-56000-466-0000-00	3,000
Physical Education - MO	010-00000-0-11337-81000-56000-368-0000-00	200
Principal's Reserve - TP	010-00000-0-11342-81000-56000-145-0000-00	0
Principal's Reserve - TU	010-00000-0-11342-81000-56000-409-0000-00	0
Principal's Reserve - TW	010-00000-0-11342-81000-56000-466-0000-00	1,700
Principal's Reserve - SV	010-00000-0-11342-81000-56000-708-0000-00	0
Principal's Reserve - ACHS	010-00000-0-11343-81000-56000-368-0000-00	0
Science - MO	010-00000-0-11343-81000-56000-368-0000-00	2,000
Science - TW	010-00000-0-11343-81000-56000-466-0000-00	2,000
Social Studies - MO	010-00000-0-11345-81000-56000-368-0000-00	200
ESL - TW	010-00000-0-11367-81000-56000-466-0000-00	0
Title IV - ESSA - MO	010-41270-0-11100-10000-56000-368-0000-40	0
Special Education - TW	010-65000-0-57700-81000-56000-466-0000-00	600
Agriculture Incentive Grant	010-70100-0-38000-81000-56000-000-0000-40	2,000

Working Budget 2018-2019	ACCOUNT NUMBER	Proposed For 2019-2020	COMMENTS
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**RENTS, LEASES, REPAIRS, & NON-CAPITALIZED IMPROVEMENTS**

	56000		
Maintenance - MO	135,000	010-81500-0-00000-81000-56000-368-0000-50	135,000
Maintenance - TU	135,000	010-81500-0-00000-81000-56000-409-0000-50	135,000
Maintenance - TU - Pool	20,000	010-81500-0-00000-81000-56000-409-0038-50	20,000
Maintenance - TW	135,000	010-81500-0-00000-81000-56000-466-0000-50	135,000
Maintenance - TW - Pool	20,000	010-81500-0-00000-81000-56000-466-0038-50	20,000
Safety - Adult School	1,000	010-99902-0-11384-81000-56000-000-0000-00	0
Deferred Maintenance - MO	0	010-81500-0-00000-81101-56000-368-0000-50	106,000
Deferred Maintenance - TU	0	010-81500-0-00000-81101-56000-409-0000-50	292,800
Deferred Maintenance - TW	0	010-81500-0-00000-81101-56000-466-0000-50	300,500
Deferred Maintenance - MO	106,000	010-99906-0-00000-81000-56000-368-0000-00	0
Deferred Maintenance - TU	292,800	010-99906-0-00000-81000-56000-409-0000-00	0
Deferred Maintenance - TW	300,500	010-99906-0-00000-81000-56000-466-0000-00	0
<b>Total 56000</b>	<b>1,511,406</b>	<b>Total 56000</b>	<b>1,606,600</b>

**PROFESSIONAL AND CONSULTING SERVICES**

			58000
Professional Development	15,000	010-00000-0-00000-21400-58000-000-0000-00	47,000
Board	105,000	010-00000-0-00000-71100-58000-000-0000-00	105,000
Audit	29,850	010-00000-0-00000-71900-58000-000-0000-00	32,000
District	160,000	010-00000-0-00000-72000-58000-000-0000-00	160,000
Advertising	4,000	010-00000-0-00000-72000-58000-000-0065-00	8,000
Negotiations Support	20,000	010-00000-0-00000-74000-58000-000-0000-00	10,000
Legal	40,000	010-00000-0-00000-76002-58000-000-0000-00	60,000
Election Expense	48,000	010-00000-0-00000-76002-58000-000-0061-00	48,000
Technology	20,000	010-00000-0-00000-77000-58000-000-0000-00	20,000
Hazardous Materials	50,000	010-00000-0-00000-81000-58000-000-0069-50	50,000
Instruction	57,530	010-00000-0-11100-10000-58000-000-0000-00	60,000
Transportation	20,000	010-00000-0-11100-36000-58000-000-0000-50	20,000
Athletic Trainers Contract	135,000	010-00000-0-11100-42000-58000-000-0000-00	135,000
Security and Alarm Monitoring	561,700	010-00000-0-11100-83000-58000-xxx-0000-00	662,840
Security - Ag	0	010-00000-0-11302-83000-58000-000-0000-00	23,600
Safety	19,510	010-00000-0-11384-10000-58000-000-0000-00	37,260
LCAP - Professional Development	246,600	010-07200-0-00000-21400-58000-000-7102-00	207,000
LCAP - Making Connections with Kids	0	010-07200-0-00000-21400-58000-000-7310-00	16,000
LCAP - Parent Participation	78,000	010-07200-0-00000-24950-58000-000-7xxx-00	78,000
LCAP	48,900	010-07200-0-11100-10000-58000-000-7xxx-00	96,000



DESCRIPTION	Working Budget 2018-2019	ACCOUNT NUMBER	Proposed For 2019-2020	COMMENTS
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**PROFESSIONAL AND CONSULTING SERVICES**

		58000		
Medi-Cal MAA	10,896	010-56402-0-11100-10000-58000-000-0000-40	10,896	
Career Technical Education Grant Program	175,000	010-63870-0-11100-10000-58000-000-0000-40	0	
Learning Communities for School Success Program	25,000	010-70850-0-00000-21400-58000-000-0000-40	31,944	
<b>Total 58000</b>	<b>1,869,986</b>	<b>Total 58000</b>	<b>1,918,540</b>	

**PENSION PENALTIES & INTEREST**

Administration	1,000	010-00000-0-00000-71000-58009-000-0000-00	1,000	
<b>Total 58009</b>	<b>1,000</b>	<b>Total 58009</b>	<b>1,000</b>	

**COMMUNICATIONS**

		59000		
District Office	40,000	010-00000-0-00000-72000-59000-000-0000-00	40,000	
Mission Oak	2,700	010-00000-0-00000-72000-59000-368-0000-00	2,700	
Tulare Union	2,700	010-00000-0-00000-72000-59000-409-0000-00	2,700	
Tulare Western	2,700	010-00000-0-00000-72000-59000-466-0000-00	2,700	
Data Processing & Technology	290,000	010-00000-0-00000-77000-59000-000-0000-00	360,000	
Transportation	2,000	010-00000-0-11100-36000-59000-000-0000-50	2,000	
Maintenance and Operations - TP	1,200	010-00000-0-11100-81000-59000-145-0000-00	1,260	
Maintenance and Operations - MO	2,700	010-00000-0-11100-81000-59000-368-0000-00	2,840	
Maintenance and Operations - TU	3,600	010-00000-0-11100-81000-59000-409-0000-00	3,780	
Maintenance and Operations - TW	2,800	010-00000-0-11100-81000-59000-466-0000-00	2,940	
Maintenance and Operations - SV	1,000	010-00000-0-11100-81000-59000-708-0000-00	1,050	
Maintenance and Operations - ACHS	1,000	010-00000-0-11100-81000-59000-793-0000-00	1,050	
Maintenance and Operations - Agriculture	200	010-00000-0-11302-81000-59000-000-0000-00	450	
Maintenance and Operations - Independent Studies	0	010-00000-0-33000-81000-59000-708-0000-00	300	
LCAP - Parent Involvement	2,000	010-07200-0-00000-24950-59000-000-7303-00	2,000	
Special Education - IDEA	540	010-33100-0-57700-81000-59000-000-0000-60	567	
Title III	8,773	010-42010-0-11100-10000-59000-000-0000-40	8,773	
<b>Total 59000</b>	<b>363,913</b>	<b>Total 59000</b>	<b>435,110</b>	

**TOTAL - 50000**

**6,994,113**

**SERVICES & OTHER OPERATING**

**7,279,217**

DESCRIPTION	Working Budget 2018-2019	ACCOUNT NUMBER	Proposed For 2019-2020	COMMENTS
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**SITE IMPROVEMENTS**

**61700**

Site Improvements	35,000	010-00000-0-00000-85000-61700-000-0000-50	0	
Site Improvements	25,040	010-90104-0-00000-85000-61700-000-0000-00	0	
<b>Total 61700</b>	<b>60,040</b>	<b>Total 61700</b>	<b>0</b>	

**NEW EQUIPMENT Items over \$5,000**

**64000**

Athletics	0	010-00000-0-11100-42000-64000-xxx-0000-50	150,000	
Carl Perkins - Adult Ed	15,320	010-35550-0-41100-10000-64000-000-0000-40	15,320	
Ca. Career Pathways Trust 2	54,000	010-63822-0-71234-10000-64000-000-0000-40	0	
Career Technical Education Grant	50,000	010-63870-0-11100-10000-64000-000-0000-40	20,000	
Maintenance	31,000	010-81500-0-00000-81100-64000-000-0000-50	0	
<b>Total 64000</b>	<b>150,320</b>	<b>Total 64000</b>	<b>185,320</b>	

**EQUIPMENT REPLACEMENT**

**65000**

Transportation	59,000	010-00000-0-11100-36000-65000-000-0000-50	0	
<b>Total 65000</b>	<b>59,000</b>	<b>Total 65000</b>	<b>0</b>	

**TOTAL - 60000**

**269,360**

**TOTAL CAPITAL OUTLAY**

**185,320**

DESCRIPTION	Working Budget 2018-2019	ACCOUNT NUMBER	Proposed For 2019-2020	COMMENTS
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**OTHER OUTGO**

**70000**

State Special Schools	10,000	010-00000-0-50010-92000-71300-000-00000-00	10,000	
Transfers Between Agencies - Tuition to TCOE	970,041	010-00000-0-00000-92000-71420-000-00000-00	969,177	
Transfers of Indirect Costs - Interfund	-13,256	010-00000-0-00000-72100-73100-000-00000-00	-9,800	
Vocational Education Act	3,409	010-35500-0-00000-72100-73100-000-00000-40	0	
Special Education - Workability I	0	010-65200-0-00000-72100-73100-000-00000-60	9,800	
Special Education - Workability I	9,847	010-65200-0-50010-72100-73100-000-00000-60	0	
Interfund Transfers - Indirect Costs	-134,490	010-00000-0-00000-72100-73500-000-00000-00	-154,588	Fund 130
Debt Service - Capital Lease	55,000	010-00000-0-00000-91000-74390-000-00000-00	55,000	
Interfund Transfers Out	1,210,000	010-00000-0-00000-93000-76190-000-00000-00	1,050,000	Fund 400, Fund 631
<b>Total 70000</b>	<b>2,110,551</b>	<b>Total 70000</b>	<b>1,929,589</b>	

**TOTAL - 70000**

**2,110,551**

**TOTAL OTHER OUTGO**

**1,929,589**

**GRAND TOTAL**

**76,472,758**

**78,765,392**

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**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**426 North Blackstone**  
**Tulare, California 93274**

**ADULT EDUCATION BUDGET**  
**(FUND 110)**  
**FOR THE FISCAL YEAR 2019-2020**

<b>ESTIMATED BEGINNING BALANCE July 1, 2019</b>		<b>\$268,905</b>
<b>ESTIMATED INCOME</b>		
82900	Federal Sources	\$185,454
85900	State Sources	\$2,985,896
86600	Interest	\$4,000
86710	Adult Education Fees	\$121,000
86770	Interagency Services Between LEAs	\$15,000
86990	All Other Local Revenue	\$196,200
89190	Interfund Transfers	\$0
		<u><b>\$3,507,550</b></u>
<b>TOTAL AVAILABLE FUNDS</b>		<u><u><b>\$3,776,455</b></u></u>
<b>ESTIMATED EXPENDITURES</b>		
10000	Certificated Salaries	\$1,810,810
20000	Classified Salaries	\$397,270
30000	Benefits	\$502,125
34000	Health and Welfare	\$375,100
43000	Other Supplies	\$173,617
44000	Non-Capitalized Equipment	\$0
51000	Subagreements for Services	\$0
52000	Travel	\$7,155
53000	Dues	\$500
55000	Utilities	\$116,420
56000	Repairs	\$23,000
58000	Other Administrative	\$40,000
59000	Communications	\$6,500
64000	Equipment	\$0
65000	Equipment Replacement	\$0
		<u><u><b>\$3,452,497</b></u></u>
<b>ESTIMATED ENDING BALANCE June 30, 2020</b>		<u><u><b>\$323,958</b></u></u>

**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**426 North Blackstone**  
**Tulare, California 93274**

**CAFETERIA BUDGET**  
**(FUND 130)**  
**FOR THE FISCAL YEAR 2019-2020**

<b>ESTIMATED BEGINNING BALANCE July 1, 2019</b>		<b>\$223,390</b>
 <b>ESTIMATED INCOME</b>		
82200	Federal Subsidy	\$2,748,000
82900	All Other Federal Revenue	\$0
85200	State Subsidy	\$219,000
86340	Local Sales	\$92,800
86600	Interest	\$3,000
86990	Other Local Revenue	\$115,000
89160	Transfer from General Fund	\$0
		<u><b>\$3,177,800</b></u>
 <b>TOTAL AVAILABLE FUNDS</b>		 <u><u><b>\$3,401,190</b></u></u>
 <b>ESTIMATED EXPENDITURES</b>		
22000	Salaries, Food Service & Maintenance	\$729,650
23000	Salaries, Classified Supervisors	\$270,510
29000	Salaries, Student Workers	\$37,600
30000	Benefits	\$192,240
34000	Health and Welfare	\$233,860
43000	Other Supplies	\$78,950
44000	Non-Capitalized Equipment	\$7,750
47000	Food Supplies	\$1,254,200
52000	Travel	\$5,250
53000	Dues & Memberships	\$100
56000	Repairs	\$13,500
58000	Other Administrative	\$152,100
59000	Communications	\$2,160
64000	Equipment	\$0
65000	Equipment Replacement	\$0
73500	Transfers of Indirect Costs	\$154,588
		<u><u><b>\$3,132,458</b></u></u>
 <b>ESTIMATED ENDING BALANCE June 30, 2020</b>		 <u><u><b>\$268,732</b></u></u>

**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**426 North Blackstone**  
**Tulare, California 93274**

**CAPITAL FACILITIES - DEVELOPER FEES**  
**(FUND 251)**  
**FOR THE FISCAL YEAR 2019-2020**

<b>ESTIMATED BEGINNING BALANCE July 1, 2019</b>		<b>\$3,810,475</b>
<b>ESTIMATED INCOME</b>		
86600	Interest	\$79,600
86810	Developer Fees	\$770,000
		<u><b>\$849,600</b></u>
	<b>TOTAL AVAILABLE FUNDS</b>	<u><u><b>\$4,660,075</b></u></u>
<b>ESTIMATED EXPENDITURES</b>		
44000	Non-Capitalized Equipment	\$0
56000	Rents, Leases, & Non-Capitalized Improvements	\$30,000
58000	Services and Operating Expenses	\$20,000
61700	Land Improvements	\$0
62000	Building Projects - TU 2-Story	\$4,600,000
		<u><u><b>\$4,650,000</b></u></u>
<b>ESTIMATED ENDING BALANCE June 30, 2020</b>		<u><u><b>\$10,075</b></u></u>

**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**426 North Blackstone**  
**Tulare, California 93274**

**COUNTY SCHOOL FACILITIES FUND - NEW CONSTRUCTION**  
**FUND (350)**  
**FOR THE FISCAL YEAR 2019-2020**

<b>ESTIMATED BEGINNING BALANCE July 1, 2019</b>		<b>\$0</b>
<b>ESTIMATED INCOME</b>		
85450 School Facilities Apportionment	\$2,205,000	
86600 Interest	\$5,000	<u><b>\$2,210,000</b></u>
<b>TOTAL AVAILABLE FUNDS</b>		<u><u><b>\$2,210,000</b></u></u>
<b>ESTIMATED EXPENDITURES</b>		
76190 Interfund Transfers	\$2,210,000	<u><u><b>\$2,210,000</b></u></u>
<b>ESTIMATED ENDING BALANCE June 30, 2020</b>		<u><u><b>\$0</b></u></u>



**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**426 North Blackstone**  
**Tulare, California 93274**

**SPECIAL RESERVE FOR CAPITAL PROJECTS BUDGET**  
**(FUND 400)**  
**FOR THE FISCAL YEAR 2019-2020**

<b>ESTIMATED BEGINNING BALANCE July 1, 2019</b>		<b>\$3,706,205</b>
<b>ESTIMATED INCOME</b>		
85900	All other State Revenue	\$0
86250	RDA Taxes	\$0
86500	Leases and Rentals	\$0
86600	Interest	\$0
86990	Other Local Revenues	\$0
89190	Interfund Transfers In	\$3,205,000
89120	Transfer from General Fund	\$0
89900	Contributions from Restricted Revenues	\$0
	<b>TOTAL AVAILABLE FUNDS</b>	<b><u><u>\$6,911,205</u></u></b>
<b>ESTIMATED EXPENDITURES</b>		
44000	Non-Capitalized Equipment	\$0
56000	Rentals, Leases, and Repairs	\$0
58000	Professional/Consulting Services	\$0
61000	Land	\$0
62000	Buildings & Improvements	\$2,620,900
65000	Equipment Replacement	\$0
		<b><u><u>\$2,620,900</u></u></b>
<b>ESTIMATED ENDING BALANCE June 30, 2020</b>		<b><u><u>\$4,290,305</u></u></b>

**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
426 North Blackstone  
Tulare, California 93274**

**ADULT SPECIAL RESERVE FOR CAPITAL PROJECT BUDGET  
(FUND 400)  
FOR THE FISCAL YEAR 2019-2020**

<b>ESTIMATED BEGINNING BALANCE July 1, 2019</b>		<b>\$176,594</b>
<b>ESTIMATED INCOME</b>		
86310	Surplus Property	\$0
86500	Leases and Rentals	\$0
86600	Interest	\$0
<b>TOTAL AVAILABLE FUNDS</b>		<b><u><u>\$176,594</u></u></b>
<b>ESTIMATED EXPENDITURES</b>		
56000	Rentals, Leases, Repairs and Non-Capitalized Improvements	\$0
<b>ESTIMATED ENDING BALANCE June 30, 2020</b>		<b><u><u>\$176,594</u></u></b>

**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**426 North Blackstone**  
**Tulare, California 93274**

**BOND INTEREST & REDEMPTION FUND #1**  
**(FUND 510)**  
**FOR THE FISCAL YEAR 2019-2020**

<b>ESTIMATED BEGINNING BALANCE July 1, 2019</b>		<b>\$10,510,831</b>
<b>ESTIMATED INCOME</b>		
86110	Secured Roll Taxes	\$3,945,000
		<u><b>\$3,945,000</b></u>
<b>TOTAL AVAILABLE FUNDS</b>		<u><u><b>\$14,455,831</b></u></u>
<b>ESTIMATED EXPENDITURES</b>		
74330	Bond Redemptions	\$3,945,000
74340	Bond Interest & Other Service Charges	\$0
		<u><u><b>\$3,945,000</b></u></u>
<b>ESTIMATED ENDING BALANCE June 30, 2020</b>		<u><u><b>\$10,510,831</b></u></u>

**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**426 North Blackstone**  
**Tulare, California 93274**

**BOND INTEREST & REDEMPTION FUND #2**  
**(FUND 511)**  
**FOR THE FISCAL YEAR 2019-2020**

<b>ESTIMATED BEGINNING BALANCE July 1, 2019</b>		<b>\$1,870,531</b>
<b>ESTIMATED INCOME</b>		
86110	Secured Roll Taxes	\$710,000
		<b>\$710,000</b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b>\$2,580,531</b>
<b>ESTIMATED EXPENDITURES</b>		
74330	Bond Redemptions	\$710,000
74340	Bond Interest & Other Service Charges	\$0
		<b>\$710,000</b>
<b>ESTIMATED ENDING BALANCE June 30, 2020</b>		<b>\$1,870,531</b>

**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**426 North Blackstone**  
**Tulare, California 93274**

**FARM BUDGET**  
**(FUND 631)**  
**FOR THE FISCAL YEAR 2019-2020**

**ESTIMATED BEGINNING NET ASSETS July 1, 2019** **\$348,932**

**ESTIMATED INCOME**

90100-86390	Dairy	\$384,445	
00000-86500	Leases	\$0	
00000-86600	Interest - Farm	\$700	
90100-86600	Interest - Dairy	\$0	
90100-86990	Dairy - Miscellaneous Sales	\$4,000	
00000-86990	Farm	\$71,020	
89190	Dairy/Farm Interfund Transfer	\$50,000	<u><b>\$510,165</b></u>

**TOTAL AVAILABLE FUNDS** **\$859,097**

**ESTIMATED EXPENDITURES**

<b>FARM</b>			<b>DAIRY</b>		
00000-19000	Salaries	\$20,000	90100-19000/22000	Salaries	\$51,800
00000-29003	Student Labor	\$9,270	90100-29003	Student Labor	\$0
00000-30000	Benefits	\$670	90100-30000	Benefits	\$13,540
00000-34000	Health/Welfare	\$0	90100-34000	Health/Welfare	\$17,590
00000-43000	Supplies	\$18,000	90100-43000	Supplies	\$261,926
00000-44000	Non-Capitalized Equip	\$0	90100-44000	Stock	\$0
00000-53000	Dues and Memberships	\$0	90100-53000	Dues and Memberships	\$2,000
00000-55000	Utilities	\$12,000	90100-55000	Utilities	\$10,200
00000-56000	Repairs	\$5,000	90100-56000	Repairs	\$30,000
00000-58000	Other	<u>\$14,000</u>	90100-58000	Other	<u>\$60,000</u>
		\$78,940			<u><u>\$447,056</u></u>
					<u><u><b>\$525,996</b></u></u>

**ESTIMATED ENDING NET ASSETS June 30, 2020** **\$333,101**

**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**426 North Blackstone**  
**Tulare, California 93274**

**WAREHOUSE REVOLVING FUND**  
**(FUND 660)**  
**FOR THE FISCAL YEAR 2019-2020**

<b>ESTIMATED BEGINNING BALANCE July 1, 2019</b>			<b>\$99,989</b>
<b>ESTIMATED INCOME</b>			
	86390 Sale of Warehouse Items	\$120,000	
	86600 Interest	\$100	<u><b>\$120,100</b></u>
	<b>TOTAL AVAILABLE FUNDS</b>		<u><u><b>\$220,089</b></u></u>
<b>ESTIMATED EXPENDITURES</b>			
	43000 Purchase of Warehouse Items	\$120,100	<u><u><b>\$120,100</b></u></u>
<b>ESTIMATED ENDING BALANCE June 30, 2020</b>			<u><u><b>* \$99,989</b></u></u>
	* <u>\$99,989</u> Ending Balance		
	\$5,650 Cash		
	\$80,648 Inventory		

**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**426 North Blackstone**  
**Tulare, California 93274**

**SELF-INSURANCE PROPERTY/LIABILITY**  
**(FUND 671)**  
**FOR THE FISCAL YEAR 2019-2020**

<b>ESTIMATED BEGINNING BALANCE July 1, 2019</b>			<b>\$218,675</b>
<b>ESTIMATED INCOME</b>			
86600	Interest	\$3,500	
86990	Other Local Revenue	\$1,000	<u>\$4,500</u>
	<b>TOTAL AVAILABLE FUNDS</b>		<u><u>\$223,175</u></u>
<b>ESTIMATED EXPENDITURES</b>			
44000	Non-Capitalized Equipment	\$22,750	
56000	Repairs	\$50,000	
58000	Other Administrative	\$5,000	<u><u>\$77,750</u></u>
<b>ESTIMATED ENDING BALANCE June 30, 2020</b>			<u><u>\$145,425</u></u>

**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
426 North Blackstone  
Tulare, California 93274**

**SELF-INSURANCE HEALTH & WELFARE  
(FUND 672)  
FOR THE FISCAL YEAR 2019-2020**

<b>ESTIMATED BEGINNING BALANCE July 1, 2019</b>		<b>\$2,417,654</b>
<b>ESTIMATED INCOME</b>		
86600	Interest	\$9,000
86740	General Fund Contributions	\$8,236,170
86740	Adult Fund Contributions	\$375,100
86740	Cafeteria Fund Contributions	\$233,860
86740	Farm Enterprise Contributions	\$17,590
86740	Retirees Contributions	\$770,110
		<u><b>\$9,641,830</b></u>
	<b>TOTAL AVAILABLE FUNDS</b>	<u><u><b>\$12,059,484</b></u></u>
<b>ESTIMATED EXPENDITURES</b>		
58000	Payment for Medical Services	\$9,637,850
		<u><u><b>\$9,637,850</b></u></u>
<b>ESTIMATED ENDING BALANCE June 30, 2020</b>		<u><u><b>\$2,421,634</b></u></u>



**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**426 North Blackstone**  
**Tulare, California 93274**

**STUDENT BODY BUDGET**  
**(FUND 950)**  
**FOR THE FISCAL YEAR 2019-2020**

<b>ESTIMATED BEGINNING BALANCE July 1, 2019</b>		<b>\$1,377,878</b>
<b>ESTIMATED INCOME</b>		
Interest	\$20,503	
Farm	\$92,021	
Tulare Union	\$286,299	
Tulare Western	\$301,808	
Mission Oak	\$190,993	
Sierra Vista	\$1,200	
Adult Education	\$13,600	
Tech Prep	\$65,000	
District	\$250,000	
		<b><u>\$1,221,424</u></b>
<b>TOTAL AVAILABLE FUNDS</b>		<b><u><u>\$2,599,302</u></u></b>
<b>ESTIMATED EXPENDITURES</b>		
Farm	\$104,003	
Tulare Union	\$270,197	
Tulare Western	\$311,685	
Mission Oak	\$176,090	
Sierra Vista	\$2,200	
Adult Education	\$15,363	
Tech Prep	\$30,000	
District	\$250,000	
		<b><u><u>\$1,159,538</u></u></b>
<b>ESTIMATED ENDING BALANCE June 30, 2020</b>		<b><u><u>\$1,439,764</u></u></b>

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# Tulare Joint Union High School District

## Adopted School Calendar for 2019-2020

Month	M	T	W	TH	F	Instructional Days	Staff work Days	Significant Dates	Explanation
<b>August 2019</b>				1	2				
	5	6	7	8	9	17	3	August 5	First Teacher Duty Day
	12	13	14	15	16			August 8	First Day of School
	19	20	21	22	23				
	26	27	28	29	30			August 27	Back to School Night (minimum day)
<b>September 2019</b>	2	3	4	5	6				
	9	10	11	12	13	19	0	September 2	Labor Day
	16	17	18	19	20			September 11	Fair Day
	23	24	25	26	27				
	30								
<b>October 2019</b>		1	2	3	4				
	7	8	9	10	11	23	0	October 11	9-week Grading Period
	14	15	16	17	18			October 16	PSAT Minimum Day
	21	22	23	24	25				
	28	29	30	31					
<b>November 2019</b>					1				
	4	5	6	7	8	15	0	November 11	Veteran's Day
	11	12	13	14	15				
	18	19	20	21	22				
	25	26	27	28	29			November 25 through 29	Thanksgiving Holiday
<b>December 2019</b>	2	3	4	5	6				
	9	10	11	12	13	14	1	December 20	Teacher Duty Day (1st Semester - 88 days)
	16	17	18	19	20				
	23	24	25	26	27			December 23 through January 10	Winter Vacation
	30	31							
<b>January 2020</b>			1	2	3				
	6	7	8	9	10	14	0		
	13	14	15	16	17				
	20	21	22	23	24			January 20	Martin Luther King Day
	27	28	29	30	31				
<b>February 2020</b>									
	3	4	5	6	7	17	0	February 3	Non School Day
	10	11	12	13	14			February 10	Lincoln's Birthday
	17	18	19	20	21			February 17	President's Day
	24	25	26	27	28				
<b>March 2020</b>	2	3	4	5	6				
	9	10	11	12	13	22	0	March 13	9-week Grading Period
	16	17	18	19	20				
	23	24	25	26	27				
	30	31							
<b>April 2020</b>			1	2	3				
	6	7	8	9	10	16	0	April 6 - April 13	Spring Vacation
	13	14	15	16	17				
	20	21	22	23	24				
	27	28	29	30					
<b>May 2020</b>					1				
	4	5	6	7	8	20	0		
	11	12	13	14	15				
	18	19	20	21	22				
	25	26	27	28	29			May 25	(2nd Semester - 92 Days) Memorial Day
<b>June 2020</b>	1	2	3	4	5	3	1	June 3	Last Day of School
								June 4	Last Teacher Duty Day

**Total Student Instructional Days: 180**

4 Minimum Days- Back-to-School Night (8/27), October 16, June 2 & June 3  
 Graduation- Tulare Western- June 2, 2020; Tulare Union- June 3, 2020; Mission Oak- June 4, 2020

- Legal Holiday
- Teacher Duty Day (no school)
- Board Holiday
- Grade Periods
- Non-School Day

**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
SALARY SCHEDULE  
2019-2020**

<b>STEP</b>	<b>DSC* with less than BA</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
		<b>BA + 15</b>	<b>BA + 30</b>	<b>BA + 45</b>	<b>BA + 60</b>	<b>BA + 60 w/MA</b>
1	\$58,540	\$58,540	\$58,540	\$58,540	\$60,411	\$65,558
2	\$58,540	\$58,540	\$58,540	\$58,540	\$62,797	\$67,933
3	\$58,540	\$58,540	\$58,540	\$58,540	\$65,167	\$70,318
4	\$58,540	\$58,540	\$58,540	\$62,626	\$67,543	\$72,691
5	\$58,540	\$58,540	\$60,432	\$65,001	\$69,915	\$75,064
6	\$59,280	\$59,280	\$62,815	\$67,371	\$72,300	\$77,449
7	\$61,673	\$61,673	\$65,189	\$69,756	\$74,661	\$79,810
8	\$64,037	\$64,037	\$67,552	\$72,111	\$77,038	\$82,185
9	\$66,411	\$66,411	\$69,926	\$74,494	\$79,398	\$84,556
10	\$68,796	\$68,796	\$72,307	\$76,877	\$81,782	\$86,933
11			\$74,675	\$79,242	\$84,168	\$89,306
12			\$77,057	\$81,625	\$86,532	\$91,689
13			\$79,431	\$83,989	\$88,916	\$94,063
14			\$81,801	\$86,371	\$91,290	\$96,436
15			\$84,195	\$88,745	\$93,663	\$98,809
16				\$89,932	\$96,037	\$101,193
17				\$92,832	\$102,613	\$107,848

\*Designated Subject Credential (DSC)

**MISCELLANEOUS PROVISIONS**

1. \$1,514 for M.A. (prior to Class D and E); \$1,685 for Ed.D. or Ph.D.
2. Longevity - members completing 25 or more years of total service will receive a \$1,279 stipend in addition to the salary schedule base pay (Hourly employees shall be excluded from the longevity bonus).
3. Emergency credential may not pass Class A, Step 10
4. Cannot advance beyond Step 2 on Column A with less than B.A. +15.

**SB 813 MINIMUM SALARY PROVISION**

For the 2019-2020 year, the SB 813 minimum teacher salary shall be \$58,540 provided the employee is teaching in the regular high school program.

**EXTRA CURRICULAR AND SPECIAL PROGRAM SALARIES**

Please refer to Appendix "C".

**DATE OF PAYMENTS**

The District will process salary payments in accordance with the Tulare County Office of Education Uniform Salary Payment Schedule.

**Special Services  
2019-2020**

**Coaching Stipends**

**Advisor Stipends**

**Factors based on B-5 of the Base Salary Schedule  
\$62,433.00**

**Head Varsity Football Coach (1)**

\$5,931

**Head Coaches of:**

\$5,307

Baseball  
Basketball  
Soccer  
Track  
Softball  
Volleyball  
Wrestling

**Head Coaches of:**

\$4,682

Cheerleading  
Cross Country  
Golf  
Swimming  
Tennis  
Water Polo  
Frosh Football  
JV Football  
Assistant Varsity Football

**Assistant Coaches of:**

\$4,183

Baseball  
Basketball  
Cheerleading  
Cross Country  
Football  
Golf  
Soccer  
Softball  
Swimming  
Tennis  
Track  
Volleyball  
Water Polo  
Wrestling

**51 total stipends per site**

**Department Head Stipends**

1-12 Sections in the Department	\$2,183
13-22 Sections in the Department	\$2,579
23-32 Sections in the Department	\$3,174
33-42 Sections in the Department	\$3,762
43-52 Sections in the Department	\$4,366
53-65 Sections in the Department	\$4,962
66-79 Sections in the Department	\$5,558
80+ Sections in the Department	\$6,152

Student Activity Director	\$6,868
Band Director	\$5,307
Senior Class Student Store	\$3,871
Newspaper Yearbook	\$3,559
FFA	
Head Campus Supervision	
Play Director	\$3,247
Chorus	
Pep Squad	
Wellness Coordinator	\$3,184
Stage Band	
Junior Class	
Sophomore Class	
Freshmen Class	
Band Auxiliary	
AVID Coordinator	\$2,997
CSF	
Character Counts	
Link Crew	
Assistant Pep Squad	
Web Master	
Campus Supervision	\$2,685
Academic Decathlon	
Forensics	
Mock Trial	
Science Olympiad	\$2,372
Cyber Quest	
History Day Coach	
Photography	
FBLA	\$1,498
FHA/HERO Club Advisor	

**Approved 6/21/18**

**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**Base Salary Schedule - 185 days**  
**2019-2020**

Step	2019-2020
1	\$53,258
2	\$55,627
3	\$57,911
4	\$60,170
5	\$62,433

**Summer School Salary Schedule**

**Requirement:** Any qualified Credential with a BA Degree. Beginning 2007, Summer School will be paid at the rate of the teacher's hourly pay based on their placement on the teacher salary schedule, calculated as follows: Salary divided by 185 days divided by 8 hours = Summer pay per hour.

**Adult School/Part-Time Home Teaching/Part-Time Independent Study Salary Schedule**

**Requirements:** Any valid credential

Hourly Rate	
Step	2019-2020
1	\$44.91
2	\$46.91
3	\$48.84
4	\$50.74
5-7	\$52.65
8-14	\$55.26
15-16	\$58.00
17	\$60.87

[Hourly Rates in Column "II" are established at .000843305 of Steps 1-5 of the above Base Salary Schedule]

**EXTRA DUTY ASSIGNMENTS**

Extra Duty Assignments listed in Appendix "E" are factored off Steps 1-5 of the above Base Salary Schedule

**INSERVICE EDUCATION**

Inservice education for certificated staff approved within the District's guidelines shall be compensated at 75% of Step 1, Column II, of the Adult School/Home Teaching/Independent Study Salary Schedule. For the 2019-2020 school year, the rate is \$33.69.

**DATE OF PAYMENTS**

The District will process salary payments in accordance with the Tulare County Office of Education Uniform Salary Payment Schedule.

Approved 6/21/18

**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
CERTIFICATED MANAGEMENT-COUNSELOR SALARY SCHEDULE  
2019-2020**

<b>YEAR</b>	<b>(A) BA + 30</b>	<b>(B) BA + 60</b>	<b>(C) BA + 60 W/MA</b>
1	\$75,454	\$77,803	\$80,158
2	\$75,454	\$77,803	\$80,158
3	\$76,034	\$78,389	\$80,755
4	\$77,223	\$78,389	\$80,755
5	\$78,389	\$79,577	\$81,047
6	\$78,990	\$80,158	\$83,584
7	\$79,577	\$80,637	\$86,097
8	\$80,754	\$83,154	\$88,626
9	\$81,925	\$85,688	\$91,132
10	\$83,115	\$88,205	\$93,668
11	\$85,498	\$90,721	\$96,184
12	\$88,024	\$93,238	\$98,708
13	\$90,551	\$95,772	\$101,227
14	\$93,067	\$98,288	\$103,760
15		\$100,816	\$106,279
16		\$103,299	\$108,845
17		\$110,372	\$116,003

**MISCELLANEOUS PROVISIONS**

\$1,527 for M.A. (at Column A only); \$1,697 for Ed.D. or Ph.D.  
Counselor work year - 195 days.

**MANAGEMENT FRINGE BENEFITS**

1. Medical, dental, and vision insurance for employees and eligible dependents.
2. Life insurance for the employee only.
4. Term life insurance of \$100,000 is provided for management personnel.
5. Leave provisions as provided for all certificated staff and as per BP 4361, 4361.1, and 4361.3.

**DATE OF PAYMENTS**

The District will process salary payments in accordance with the Tulare County Office of Education Uniform Salary Payment Schedule.

Effective 7/1/19  
Approved 6/21/18

**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
MANAGEMENT SALARY SCHEDULE  
2019-2020**

<b>A-Base Salary</b>	<b>\$ 91,322</b>	BA with appropriate credential
<b>B-Base Salary</b>	<b>\$ 93,967</b>	BA plus MA with appropriate credential
<b>C-Base Salary</b>	<b>\$ 96,622</b>	BA plus MA plus Ph.D or Ed.D with appropriate credential

	<b>Job Code</b>	<b>Work Year</b>	<b>Step I</b>	<b>Step II</b>	<b>Step III</b>	<b>Step IV</b>	<b>Step V</b>	<b>Step VI</b>
ELD Coordinator	1218/1214	195	0.98	1.00	1.02	1.05	1.08	1.120
District Nurse	2213	195	0.98	1.00	1.02	1.05	1.08	1.120
PBIS Coordinator	1281	195	0.98	1.00	1.02	1.05	1.08	1.120
Technology Curriculum Specialist	5277	185	1.03	1.05	1.07	1.09	1.11	1.159
Director - Vocational Nurse Education	1767	210	1.09	1.11	1.13	1.15	1.18	1.220
Education Technology Coordinator	TBD	200	1.14	1.16	1.18	1.20	1.23	1.270
Dean of Students	1504	205	1.15	1.17	1.19	1.22	1.25	1.290
Athletic Director	1702	195	1.16	1.18	1.2	1.24	1.26	1.300
School Psychologist	2402	205	1.17	1.19	1.21	1.24	1.27	1.310
Head Counselor	1318	215	1.28	1.30	1.32	1.35	1.38	1.421
Assistant Principal	2224	207	1.28	1.30	1.32	1.35	1.38	1.421
Assistant Director - Adult Education	1770	210	1.29	1.31	1.33	1.36	1.39	1.431
Principal - Alternative Education	2310	207	1.30	1.32	1.34	1.37	1.40	1.441
Agriculture Director	TBD	225	1.32	1.34	1.36	1.39	1.41	1.450
Director - Special Education	1722	225	1.39	1.41	1.43	1.46	1.49	1.532
Director - Adult Education	1769	225	1.48	1.50	1.52	1.55	1.58	1.623
Principal	2310	225	1.52	1.54	1.56	1.59	1.62	1.663
Assistant Superintendent - Students Services & Special Programs	TBD	226	1.57	1.59	1.61	1.64	1.67	1.714
Assistant Superintendent - Technology/Assessment/Accountabilit	TBD	226	1.57	1.59	1.61	1.64	1.67	1.714
Assistant Superintendent - Human Resources	2505	226	1.57	1.59	1.61	1.64	1.67	1.714

**Miscellaneous Provisions**

- Salaries paid in 12 equal payments, beginning July 1.
- Corrected factor for Dean, Step VI. Employees on this step as of 7-1-2014 are unaffected by this change and are eligible for all future salary schedule increases (at a factor of 1.35).
- Effective July 1, 2015, employees are required to complete 75% of the work days in a school year in order to receive one year of salary schedule credit for initial placement or annual advancement.

**Management Fringe Benefits**

- Health, dental, and vision insurance for employees and eligible dependents.
- Term life insurance of \$100,000 is provided for management personnel.
- Leave provisions as provided for all certificated staff and as per administration/management policy 4361, 4361.1, and 4361.3.

**Date of Payments**

The District will process salary payments in accordance with the Tulare County Office of Education Uniform Salary Payment Schedule.



**Classified Salary Schedule  
2019-2020**

Range	Job Title	SACS Job Code	Paid Days Includes Paid Holidays	A	B	C	D	E	F	G
40	Technology Technician II	7623	260	29.00	30.84	32.80	34.77	36.74	38.71	40.66
40	Data Analyst II	5818	260	29.00	30.84	32.80	34.77	36.74	38.71	40.66
35	Lead Mechanic		260	22.98	24.11	25.46	26.77	27.85	29.43	31.07
33	Lead Craftsman	6448	260	22.28	23.37	24.68	25.85	26.81	28.39	29.99
33	Technology Technician I	7619	260	22.28	23.37	24.68	25.85	26.81	28.39	29.99
33	Data Analyst I		260	22.28	23.37	24.68	25.85	26.81	28.39	29.99
30	Accounting Specialist		260	21.49	22.53	23.79	25.02	26.02	27.50	29.05
30	Auto Mechanic	6508	260	21.49	22.53	23.79	25.02	26.02	27.50	29.05
30	Bus Mechanic	6509	260	21.49	22.53	23.79	25.02	26.02	27.50	29.05
30	Carpenter		260	21.49	22.53	23.79	25.02	26.02	27.50	29.05
30	Electrician	6449	260	21.49	22.53	23.79	25.02	26.02	27.50	29.05
30	HVAC Technician		260	21.49	22.53	23.79	25.02	26.02	27.50	29.05
30	Painter		260	21.49	22.53	23.79	25.02	26.02	27.50	29.05
29	Health Service Aide (LVN)		198	19.99	20.98	22.17	23.37	24.34	25.76	27.34
29	Principal's Secretary	7389	260	19.99	20.98	22.17	23.37	24.34	25.76	27.34
28	Warehouse/Purchasing Agent	7402	260	19.27	20.22	21.35	22.55	23.46	24.87	26.40
28	Maintenance Worker	6427	260	19.27	20.22	21.35	22.55	23.46	24.87	26.40
28	Maintenance Worker/Bus Driver	6428	260	19.27	20.22	21.35	22.55	23.46	24.87	26.40
28	Bus Driver Trainer	5300	260	19.27	20.22	21.35	22.55	23.46	24.87	26.40
28	Pool Maintenance Technician	6707	260	19.27	20.22	21.35	22.55	23.46	24.87	26.40
27	Job Developer	8120	198	18.49	19.42	20.62	21.73	22.60	24.05	25.52
27	Work-Based Learning Coordinator		198	18.49	19.42	20.62	21.73	22.60	24.05	25.52
26	Bus Driver	5301	195	18.30	19.20	20.40	21.52	22.39	23.87	25.30
26	Health Service/Instructional Aide		198	18.30	19.20	20.40	21.52	22.39	23.87	25.30
26	Vehicle Service Assistant/Bus Driver		260	18.30	19.20	20.40	21.52	22.39	23.87	25.30
25	Lead Custodian	6124	260	18.08	19.01	20.17	21.31	22.20	23.66	25.08
25	Payroll Clerk	5527	260	18.08	19.01	20.17	21.31	22.20	23.66	25.08
24	Principal's Secretary - Alternative Education	7389	208	17.75	18.63	19.81	20.83	21.80	23.19	24.81
24	Adult School Clerk II	5589	260	17.75	18.63	19.81	20.83	21.80	23.19	24.81
24	Special Education Administrative Secretary	7391	260	17.75	18.63	19.81	20.83	21.80	23.19	24.81
24	Lead Groundskeeper	6413	260	17.75	18.63	19.81	20.83	21.80	23.19	24.81
24	Testing Coordinator/Family & Comm Liaison	9309	198	17.75	18.63	19.81	20.83	21.80	23.19	24.81
23	Account Clerk II	5504	260	17.34	18.20	19.30	20.40	21.39	22.72	24.36
23	Custodian/Bus Driver	6125	260	17.34	18.20	19.30	20.40	21.39	22.72	24.36
23	Groundskeeper/Bus Driver	6411	260	17.34	18.20	19.30	20.40	21.39	22.72	24.36
22	Family & Community Liaison	9309	198	17.00	17.86	18.95	20.02	20.98	22.29	23.71
22	Attendance Clerk	5509	198	17.00	17.86	18.95	20.02	20.98	22.29	23.71
22	School to Career Counseling Technician	7620	198	17.00	17.86	18.95	20.02	20.98	22.29	23.71
22	Counseling Aide	5161	198	17.00	17.86	18.95	20.02	20.98	22.29	23.71
22	Transportation Clerk/Dispatcher	5598	260	17.00	17.86	18.95	20.02	20.98	22.29	23.71
21	Custodian	6125	260	16.59	17.44	18.60	19.63	20.55	21.87	23.47
21	Custodian Utility Worker		260	16.59	17.44	18.60	19.63	20.55	21.87	23.47
21	Counseling Secretary II	7386	260	16.59	17.44	18.60	19.63	20.55	21.87	23.47
21	Career Technician	7621	198	16.59	17.44	18.60	19.63	20.55	21.87	23.47
21	District Media/Textbook Clerk	5599	260	16.59	17.44	18.60	19.63	20.55	21.87	23.47
21	Asst. Principal Secretary	7387	228	16.59	17.44	18.60	19.63	20.55	21.87	23.47
21	Secretary II - Superintendent	7320	260	16.59	17.44	18.60	19.63	20.55	21.87	23.47
21	Technology Secretary		260	16.59	17.44	18.60	19.63	20.55	21.87	23.47
21	MOT Secretary		260	16.59	17.44	18.60	19.63	20.55	21.87	23.47
20	Accounting Clerk II/Banking Clerk	5587	228	16.40	17.21	18.30	19.40	20.30	21.63	23.24
20	Instructional Aide - Special Education	9342	198	16.40	17.21	18.30	19.40	20.30	21.63	23.24
20	Instructional Aide - Sign Language	9345	198	16.40	17.21	18.30	19.40	20.30	21.63	23.24
20	Instructional Aide	5134	198	16.40	17.21	18.30	19.40	20.30	21.63	23.24
20	Tutorial Supervision Aide		198	16.40	17.21	18.30	19.40	20.30	21.63	23.24
19	Groundskeeper	6412	260	16.29	17.11	18.16	19.20	20.14	21.42	23.12
17	School Media/Textbook Clerk	5597	260	15.96	16.76	17.86	18.98	19.87	21.18	22.83
16	School Media/Audio Visual Clerk	5596	208	15.84	16.66	17.71	18.83	19.69	20.96	22.61
16	Locker Room Attendant	9205	205	15.84	16.66	17.71	18.83	19.69	20.96	22.61
14	Counseling - Secretary I	7385	228	14.99	15.75	16.83	17.86	18.75	20.09	21.65
14	Adult School Clerk I	5588	260	14.99	15.75	16.83	17.86	18.75	20.09	21.65
14	Clerical Pool Clerk	5592	198	14.99	15.75	16.83	17.86	18.75	20.09	21.65
14	Migrant Records Clerk	5595	198	14.99	15.75	16.83	17.86	18.75	20.09	21.65
14	Secretary - Special Education - Site	7394	208	14.99	15.75	16.83	17.86	18.75	20.09	21.65
14	Farm Secretary		198	14.99	15.75	16.83	17.86	18.75	20.09	21.65
13	Switchboard/Receptionist	7392	198	14.29	15.00	16.04	17.09	18.10	19.40	20.74
13	Computer Lab Aide	7622	198	14.29	15.00	16.04	17.09	18.10	19.40	20.74
13	Aide - Adult School	5134	198	14.29	15.00	16.04	17.09	18.10	19.40	20.74
13	AVID Tutor		198	14.29	15.00	16.04	17.09	18.10	19.40	20.74
13	Accompanist		198	14.29	15.00	16.04	17.09	18.10	19.40	20.74
12	Food Service Worker - Lead	9084	195	14.05	14.75	15.73	16.73	17.59	18.87	20.26

**Classified Salary Schedule  
2019-2020**

10	Food Service Worker	9083	195	13.26	13.93	14.95	15.91	16.73	17.97	19.40
10	Food Service Utility Worker		195	13.26	13.93	14.95	15.91	16.73	17.97	19.40
1	Dairy Herdsman	9206	260	11.54	11.54	11.54	11.73	12.35	13.01	13.68

**SALARY SCHEDULE PLACEMENT**

A maximum of three (3) years prior work experience will be recognized for placement on the salary schedule.  
Any position not listed on this salary schedule will be paid at the current California Minimum Wage Rate. All other substitute workers are paid at Step A of the classification in which they are substituting.

**MISCELLANEOUS PROVISIONS**

Work year includes paid holidays. As of 7/1/2016, there are 14 paid holidays (July 4th paid holiday only if employee is in paid status)

**LONGEVITY BENEFIT**

A \$70 per month longevity increment will be added to each employee's salary on beginning of the eleventh (11th) year; \$145 on the beginning of the sixteenth (16th) year; and \$225 on the beginning of the twenty-first (21st) year of employment.

**INSURANCE BENEFIT**

For full-time employees, the District provides medical, dental, and vision insurance for the employee and eligible dependents.

**RETIREMENT BENEFIT**

The District will pay two (2.0%) percent of the employee's share for Public Employee Retirement System (PERS) contributions. When making salary comparisons this retirement benefit should be added to the listed salary or multiply the salary by 1.02 for an accurate comparison. Employees hired on or after January 1, 2013, will be responsible for paying the employee's normal contribution to PERS.

**DATE OF PAYMENTS**

The District will process salary payments in accordance with the Tulare County Office of Education Uniform Salary Payment Schedule.

**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
CLASSIFIED MANAGEMENT TEAM/CONFIDENTIAL SALARY SCHEDULE  
2019-2020**

MANAGEMENT TEAM	JOB CODE	WORK YEAR	STEP 1	STEP 2	STEP 3
Business Manager	1930	260	105,289	111,244	117,184
Director - Facilities	1766	260	102,319	108,091	113,864
Director - Technology	1765	260	102,319	108,091	113,864
Maintenance & Operations Supervisor	1085	260	76,412	80,494	84,590
Director - Food Services	1763	260	70,000	75,833	81,666
Transportation Supervisor	2647	260	70,000	75,833	81,666
Attendance Officer	5907	208	64,166	66,497	68,827
Campus Food Service Manager	1917	220	49,932	51,605	53,213

CONFIDENTIAL	JOB CODE	WORK YEAR	STEP 1	STEP 2	STEP 3
Executive Secretary	6401	260	68,313	70,513	72,714
Administrative Assistant	1011	260	52,767	54,350	55,981
Assistant Superintendent's Secretary	7307	260	52,767	54,350	55,981
Director's Secretary	7393	260	52,767	54,350	55,981
Business Manager's Secretary	7388	260	52,767	54,350	55,981

**SALARY SCHEDULE PLACEMENT**

A maximum of three years prior work experience will be recognized for placement on the salary schedule.

**MISCELLANEOUS PROVISIONS**

Work year includes paid holidays.

Salaries paid in 12 equal payments, beginning July 1st.

**LONGEVITY BENEFIT**

A \$70 per month longevity increment will be added to each employee's salary on the eleventh year; \$145 on the sixteenth year; and \$225 on the twenty-first year of service.

**INSURANCE BENEFIT**

For full-time employees the District provides Medical, Dental, and Vision Insurance for employee and eligible dependents.

**RETIREMENT BENEFIT**

The District will pay two percent of the employee's share for PERS contributions. When making salary comparisons this retirement benefit should be added to the listed salary or multiply the salary by 1.02 for an accurate comparison. Employees hired on or after January 1, 2013, will be responsible for paying the employees normal contribution to the Public Employees' Retirement System.

**DATE OF PAYMENTS**

The District will process salary payments in accordance with the Tulare County Office of Education Uniform Salary Payment Schedule.

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## EXPLANATION OF THE BUDGET PROCESS

Tulare Joint Union High School District uses a system of budgeting, which involves close cooperation between the governing board, administration and staff in all phases of budget development. Establishment of the budget is a function of the Board of Trustees, which it cannot delegate. However, in all but the smallest districts, the board does delegate the preparation to the administration.

Budgeting is a year-round process with many people participating in the preparation. The cycle begins in the fall of the school year and continues until the following year. A Budget Advisory Committee is formed to provide input. The Budget Advisory Committee consists of the District Superintendent; Assistant Superintendent for Human Resources and Business; Assistant Superintendent for Student Services and Special Programs; Assistant Superintendent for Curriculum, Technology and Assessment; Business Manager; Director of Facilities; Director of Transportation; Director of Technology; Director of Special Education; Director, Tulare Adult School; Director of Food Services; Site Principals; Site Supervisors of Maintenance and Operations; Student Representatives from each site; Parent Representatives from each site; AVID Director; Board Representatives; Certificated Staff Representatives; Classified Staff Representatives; Parent Representative, English Learner Advisory Committee; Parent Representative, Migrant Parent Advisory Committee; Representative, CTA; Representative, CSEA; Representative, Agriculture Advisory Committee and Representative, Career Technical Education Advisory Committee. When the final budget is approved, the principals and department heads are given the responsibility of approving the expenditure of funds allocated to them by formula.

After providing input, the Superintendent presents the tentative budget to the governing board for approval.

Development of a line-by-line budget in which all budget items are fully substantiated involves many steps. A budget calendar, which outlines the steps of preparation, is developed each year and submitted to the governing board for approval.

The main steps are summarized briefly below:

1. Allocation of funds for salaries, benefits and supplies, which make up about 90% of the Budget, is based on formulas approved by the governing board by February. These formulas will indicate the personnel and supplies required to carry out the education program approved by the board.
2. The current year budget projections are presented to the Board in April for their review.

After the review of the current budget projections, the Superintendent will proceed with the preparation of the final budget, which will be presented to the governing board for review and public hearing. Adoption of the final budget by the Board is scheduled for the second meeting in June.

3. The official budget is filed with the County Superintendent of Schools prior to July 1<sup>st</sup>.
4. Revisions of the final budget are due to the County Superintendent within forty-five (45) days of the signing of the state budget by the Governor.

Every effort is made to provide information to the public and staff at all times throughout the budget preparation process.

## SUMMARY OF THE BUDGET POLICY

1. The budget shall be prepared on a realistic basis, with all revenue and expenditures carefully estimated and recorded.
2. Adequate reserves will be properly established. Generally speaking, a reserve is an amount set aside to provide for estimated future expenditures or losses, for working capital, or for specified purposes.
  - A. The General Reserve is for the purposes of providing operating cash flow throughout the fiscal year.
  - B. The Appropriation for Economic Uncertainty is that portion of the current fiscal year's appropriation that is not designated for any specific purposes but is held subject to intrabudget transfer, that is, transfer to other specific appropriations as needed during the fiscal year.
 

Every effort will be made to maintain at least 17% of the Current Cost of Education in these two accounts.
3. Insofar as possible, the preparation of the budget will be placed on a policy basis rather than on an individual decision for each item.
4. The governing board will be brought into the budget planning process as early as possible to help determine the broad outline of budget policy.
  - A. The Budget Calendar will be presented to the governing board for adoption by October.
  - B. The formulas for allocation of personnel and supplies will be presented to the governing board for adoption by March.
  - C. Salary schedules will be presented to the governing board as early as possible after the conclusion of negotiations with bargaining units.
5. The governing board and residents of the district shall be given adequate time to study the final budget before being asked to approve it. The final budget will be presented to the Board in the beginning of June. Approval will be requested at the second meeting in June. This will allow approximately two weeks for the Board and interested residents of the district to study the detailed budget before it is approved.
6. It may be necessary to make changes in the budget after passage of the State Budget. Except for revisions that may be necessary by changes in the Local Control Funding Formula or estimated enrollments, the adopted budget will be considered a firm budget for the purpose of employing teachers and other employees, ordering supplies and planning the maintenance program.
7. Publicity through the press and board meetings shall be the means of informing the public at all stages in the development of the budget. Every effort shall be made to present information in a clear and understandable manner.

The final budget will be available to district employees and other interested parties.

**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
BUDGET CALENDAR  
2019-2020**

<b>For Preparation of the 2019-2020 Budget</b>		<b>DEADLINE</b>
1.	Present Budget Calendar and Budget Policy to the Board.	September 20, 2018
2.	Budget Advisory Committee Meeting - 3:30 PM	October 2, 2018
3.	Administration will establish Budget Calendar and preliminary formulas for allocation of personnel and supplies.	October/November 2018
4.	Budget Advisory Committee Meeting - 3:45 PM	November 27, 2018
5.	First Interim Report - Budget to Actuals through October 31, 2018.	December 6, 2018
6.	Discuss budget preparation with Principals and Directors at Cabinet.	January 15, 2019
7.	Present Budget Formula to the Board for approval.	January 17, 2019
8.	Budget Advisory Committee Meeting - 3:45 PM	January 22, 2019
9.	Review enrollment projections relative to actuals for current year.	February 2019
10.	Budget requests outside of formula allocations to the District Office from Principals.	March 7, 2019
11.	Second Interim Report - Budget to Actuals through January 31, 2019.	March 21, 2019
12.	Budget Advisory Committee Meeting - 3:30 PM	April 2, 2019
13.	Present estimated ending balances for current year to the Board for review.	May 9, 2019
14.	Budget Advisory Committee review of proposed budget - 3:30 PM	May 21, 2019
15.	Budget available to public for review.	May 23, 2019
16.	Submit Budget to Board for public hearing.	June 4, 2019
17.	Budget adoption by Board.	June 20, 2019
18.	File 2019-2020 Budget with County Superintendent of Schools.	June 25, 2019
19.	County Superintendent reviews 2019-2020 Budget.	August 2019
20.	Budget Revisions due 45 days after State Budget signed by the Governor.	TBD

**FORMULAS FOR ALLOCATING SUPPLIES  
HISTORICAL**

DESCRIPTION OF SUPPLIES	OBJECT NO.	2015-2016	2016-2017	2017-2018	2018-2019	Proposed 2019-2020
<b>TEXTBOOKS - BASIC</b>	<b>41000</b>					
		\$70.80	\$70.80	\$50.00	\$48.00	\$48.00
<b>BOOKS &amp; OTHER REFERENCE MATERIALS</b>	<b>42000</b>					
Library (per pupil)		\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
Audio/Visual				\$0.00	\$1.00	\$1.00
<b>OTHER EXPENSE OF INSTRUCTION</b>						
Athletics	<b>43000</b>	\$0.00	\$0.00	\$0.00	\$49.88	\$55.00
Attendance	<b>43000</b>	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00
Classroom Instructional (per pupil)	<b>43000</b>	\$43.10	\$50.00	\$55.00	\$55.00	\$55.00
Counseling Supplies (per pupil)	<b>43000</b>	\$7.20	\$7.20	\$10.00	\$10.00	\$10.00
Graduation Supplies (per pupil)	<b>43000</b>	\$2.16	\$2.16	\$5.00	\$5.00	\$5.00
Library Supplemental (per pupil)	<b>43000</b>	\$2.60	\$2.60	\$2.60	\$2.60	\$2.60
Nurse	<b>43000</b>	\$0.00	\$0.00	min. \$500	min. \$500	min. \$500
Principal's Office Supplies (per pupil enrolled plus amount for each school)	<b>43000</b>	\$4.00 + \$300.00	\$4.00 + \$300.00	\$5.00 min. \$2,000	\$5.00 min. \$2,000	\$5.00 min. \$2,000
Student Incentives & Recognition	<b>43000</b>		\$2.35	\$10.00 min. \$2,000	\$10.00 min. \$2,000	\$10.00 min. \$2,000
Summer School Supplies (per est. ADA)	<b>43000</b>	\$4.80	\$4.80	\$4.50	\$4.50	\$4.50
Textbook Supplies (per pupil)	<b>43000</b>	\$1.60	\$1.60	\$1.00	\$1.00	\$1.00
Teacher Travel and Conferences (per pupil enrolled plus amount for each school)	<b>52000</b>	\$3.50 + \$0.00	\$3.50 + \$0.00	\$5.00 min. \$2,000	\$5.00 min. \$2,000	\$5.00 min. \$2,000
Textbook Binding Repair (per pupil)	<b>56000</b>	\$3.20	\$3.20	\$2.00	\$2.00	\$2.00
Repairs (per pupil)	<b>56000</b>	\$9.00	\$9.00	\$9.00	\$5.00	\$5.00
Student Travel	<b>57000</b>	\$18.00	\$18.00	\$21.00 min. \$5,000	\$21.00 min. \$5,000	\$21.00 min. \$5,000
Athletics	<b>57000</b>	\$0.00	\$0.00	\$0.00	\$45.53	\$50.00
Equipment (per pupil)	<b>44000</b> <b>64000</b> <b>65000</b>	\$9.00	\$10.00	\$10.00	\$14.00	\$14.00

TOTALS \$178.76 \$189.01 \$192.50 \$287.91 \$297.50

Est. Enrollment 2019-2020: 5700 (MO - 1500; TU - 1800; TW - 2100; TP/CS - 50; SV - 100; AC - 150)



**EXPLANATION OF BUDGET CLASSIFICATIONS AND ACCOUNTING TERMS  
OBJECTS OF EXPENDITURE CLASSIFICATIONS**

**11000 CERTIFICATED SALARIES**

11000	Teachers
11002	Substitute Teachers
12000	Certificated Pupil Support
13000	Certificated Supervisors & Administrators
19000	Other Certificated Salaries

**20000 CLASSIFIED SALARIES**

21000	Instructional Aides
21002	Substitute Instructional Aides
22000	Maintenance and Operation
22002	Substitute Maintenance and Operations
23000	Classified Supervisors & Administrators
24000	Clerical, Technical, and other Office Staff
24002	Substitute Clerical Staff
29000	Other Classified

**30000 EMPLOYEE BENEFITS**

31000	State Teachers' Retirement System
32000	Public Employees' Retirement System
33000	Old Age Survivors Disability Insurance Alternative Retirement
33000	Medicare
34000	Health and Welfare Benefits
35000	State Unemployment Insurance
36000	Workers Compensation Insurance
37000	OPEB, Allocated
39000	Other Benefits

**40000 BOOKS AND SUPPLIES**

41000	Approved Textbooks & Core Curricula Materials
42000	Books & Other Reference Materials
43000	Material and Supplies
44000	Non-Capitalized Equipment

**50000 CONTRACTED SERVICES AND OTHER OPERATING EXPENSES**

51000	Subagreements
52000	Travel and Conferences
53000	Dues and Memberships
54000	Insurance
55000	Operations and Housekeeping Services
56000	Rents, Repairs, & Non-Capitalized Improvements
58000	Professional/Consulting Services and Operating Expenditures
58009	Pension Penalties & Interest
59000	Communications

**60000 SITES, BUILDINGS, BOOKS, MEDIA, NEW EQUIPMENT, AND EQUIPMENT REPLACEMENT**

61000	Land
61700	Land Improvements
62000	Buildings and Improvement of Buildings
64000	New Equipment
65000	Replacement Equipment

**70000 OTHER OUTGOING TUITION**

71300	State Special Schools
72120	Transfer of Pass-Through Revenue to County Office
72130	Transfer of Pass-Through Revenue to JPA
73500	Interfund Indirect Costs - Interfund
73800	Transfer of Direct Support Costs - Interfund
76110	Transfer to Child Development Fund
76120	Transfer to Special Reserve
76150	Transfer to Deferred Maintenance
76190	Transfer to Farm Fund

## **CLASSIFICATION OF INCOME**

### **REVENUE LIMIT SOURCES**

80110	State Aid - Current Year
80190	State Aid - Prior Year
80210	Homeowners Exemption
80290	Other Subventions/In-Lieu Taxes
80300	Trailer Coach Fees
80410	Secured Roll Taxes
80420	Unsecured Roll Taxes
80430	Prior Years Taxes
80440	Supplemental Taxes
80450	Education Revenue Augmentation Funds
80470	Community Redevelopment Funds
80920	PERS Reduction Transfer (to 38000)

### **FEDERAL REVENUE**

81810	Special Education Entitlement
82200	Child Nutrition Programs
82850	Interagency Contracts between LEAs
82900	Other Federal Income

### **OTHER STATE REVENUE**

83110	Other State Apportionments
83190	Other State Apportionments/Prior Year
85200	Child Nutrition
85500	Mandated Costs Reimbursements
85600	State Lottery Revenue
85900	All Other State Income

### **OTHER LOCAL REVENUES**

86310	Sales of Equipment, Supplies
86500	Leases and Rentals
86600	Interest
86770	Interagency Revenues
86990	Other Local Income/All Other Local Income

### **TUITION AND TRANSFERS**

87100	Tuition
87920	Transfer of Apportionments from County Offices
89190	Other Authorized Interfund Transfers In
89800	Contributions from Unrestricted Resources
89900	Contributions from Restricted Resources

## **INCOME ACCOUNTING TERMS**

### **Current Expenses of Education**

This is a term used to indicate the current general fund operating expenditures of a school district excluding expenditures for food services, community services and object classifications 60000 and 70000, except 72130, current expense for Regional Occupational Centers (R.O.C.) or Regional Occupational Programs (R.O.P.).

### **ADA (Average Daily Attendance)**

This is a unit used in measuring attendance of one student for every school day of the year. All absences are deducted; therefore the total ADA is always less than the total enrollment of the school.