

TULARE JOINT UNION HIGH SCHOOL DISTRICT

2022-2023 Budget

June 16, 2022



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Presented by

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GOALS OF THE BUDGET REPORT

Enrollment and
Attendance
Trends

Current Year
Revenue and
Expenditures

Local Control
Funding
Formula

Budget
Priorities

Budget
Assumptions

Multi-Year
Projections

Next Steps



October 2019 – 5,686 students (+65)

October 2020 – 5,700 students (+17)

October 2021 – 5,764 students (+64)

October 2022 – 5,664 students (-100 estimate)

2019-2020 P2 ADA – 5,456 (Attendance Percentage 95.96% of 5,686)

2020-2021 P2 ADA – 5,456 (Funded at 2019-2020 due to COVID)

2021-2022 P2 ADA – 5,383 (Attendance Percentage 93.39% of 5,764)

2022-2023 P2 ADA – 5,277 (Attendance Percentage est. 93% of 5,664)

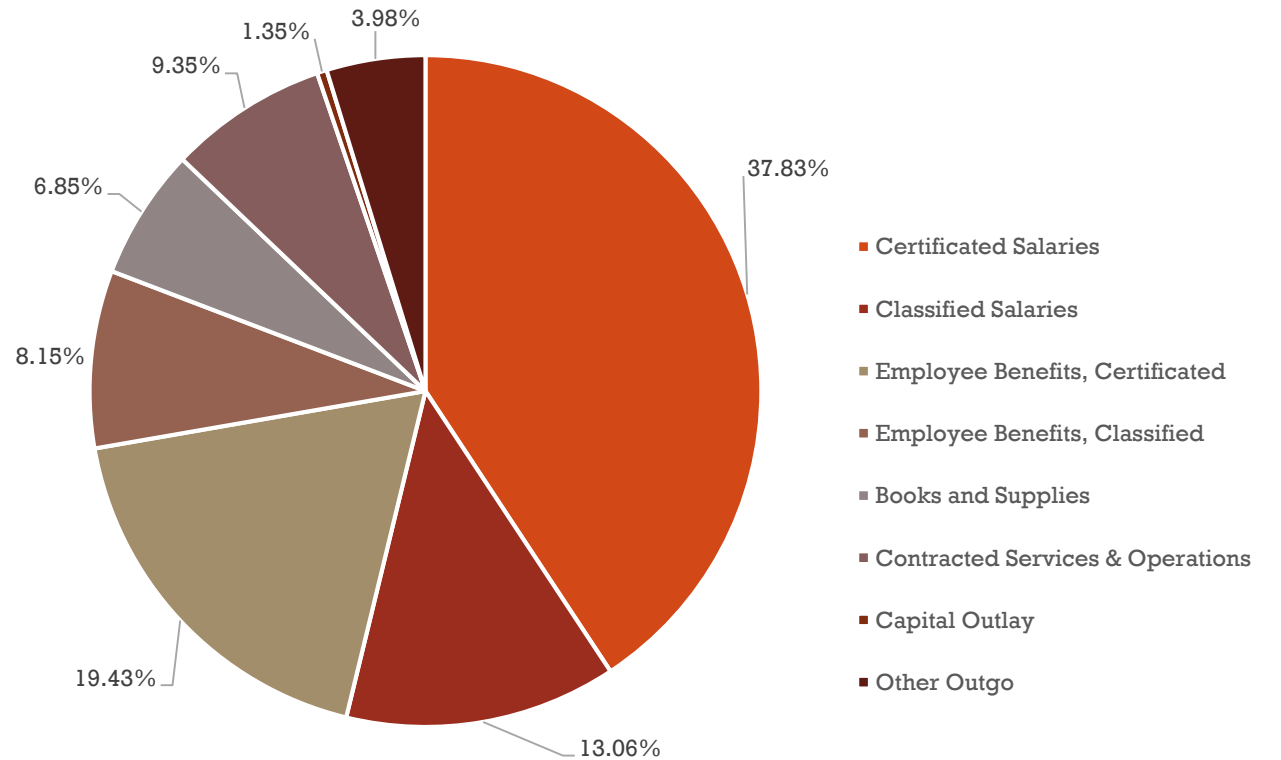
A 1% increase in attendance equals \$707,389

BUDGET SUMMARY RESTRICTED & UNRESTRICTED

Estimated Beginning Balance		23,147,003
Total Revenue		99,980,859
Expenditures		
Certificated Salaries	38,484,380	
Classified Salaries	13,281,552	
Employee Benefits	28,056,439	
Books and Supplies	6,970,765	
Contracted Services & Operations	9,507,376	
Capital Outlay	1,375,328	
Other Outgo	4,045,940	
Total Expenditures		101,721,780
Total Unrestricted Reserves - by Amount		10,168,970
Total Unrestricted Reserves - by Percentage		10.00%

PROJECTED EXPENDITURES

Expenditures		
Certificated Salaries	37.83%	38,484,380
Classified Salaries	13.06%	13,281,552
Employee Benefits, Certificated	19.43%	19,767,299
Employee Benefits, Classified	8.15%	8,289,140
Books and Supplies	6.85%	6,970,765
Contracted Services & Operations	9.35%	9,507,376
Capital Outlay	1.35%	1,375,328
Other Outgo	3.98%	4,045,940
Total Expenditures		101,721,780



LOCAL CONTROL FUNDING FORMULA

Factors	9-12
Adjusted grant per ADA	\$10,716
% Enrollment eligible	75.92%
75.92% of Supplemental	\$1,608
20.92% of Concentration (percentage above 55%)	\$1,440
Total 2022-23 LCFF grant per ADA	\$13,764

Tulare Joint Union High School District – 2022-2023		
2022-2023 LCFF Per ADA Funding	Projected 2022-2023 ADA	Projected 2022-2023 LCFF Total Revenue
\$13,764	5,277	\$70,738,881

BUDGET PRIORITIES

- Student learning opportunities
- Teacher staffing ratio at 25 to 1, not including Special Education
- Included an estimated Local Control Accountability Plan (LCAP) spending plan designed to continue to meet the District's goals
 - *All students will demonstrate successful completion of a broad course of study and will meet the A-G requirements upon graduation, in order to be prepared to transition to college or a career.*
 - *All English Learners will demonstrate improvement in their English Language skills as evidenced through course grades, ELPAC scores and CAASPP scores.*
 - *TJUHSD will maintain a positive learning environment where all students and parents feel welcomed, valued, safe and engaged in the academic success of our students.*

BUDGET ASSUMPTIONS

- Enrollment decline of 100 (over 2021-22)
- COLA of 5.33% on LCFF (based on Governor's January Projection)
- Step and Column included
- Negotiations with CTA have not been completed
- Negotiations with CSEA have not been completed
- Positions added as approved by Board

MULTI-YEAR PROJECTIONS

		2021-2022						
	Object	Projected	%	2022-2023	%	2023-2024	%	2024-2025
Description	Codes	Year Totals	Change	Projection	Change	Projection	Change	Projection
Revenue								
LCFF Sources	8010-8099	73,679,719	2.36%	75,416,418	3.61%	78,138,950	3.64%	80,983,208
Federal Revenue	8100-8299	12,205,845	7.62%	13,135,323	-37.80%	8,170,406	-60.49%	3,228,422
State Revenue	8300-8599	7,964,047	-3.19%	7,710,184	-19.16%	6,233,029	-7.62%	5,757,852
Local Revenue	8600-8799	3,249,616	14.44%	3,718,934	14.19%	4,246,768	-2.03%	4,160,690
Total Revenue		97,099,227	2.97%	99,980,859	-3.19%	96,789,153	-2.75%	94,130,172
Expenditures								
Certificated Salaries	1000-1999	34,707,257	10.88%	38,484,380	-3.21%	37,249,774	1.53%	37,818,204
Classified Salaries	2000-2999	13,109,038	1.32%	13,281,552	0.02%	13,284,806	5.79%	14,054,484
Employee Benefits	3000-3999	25,552,649	9.80%	28,056,439	-0.57%	27,896,933	4.52%	29,159,209
Books & Supplies	4000-4999	6,822,320	2.18%	6,970,765	-5.97%	6,554,317	-13.64%	5,660,211
Contracted Services & Operation	5000-5999	9,537,469	-0.32%	9,507,376	-15.68%	8,016,149	-8.02%	7,373,446
Capital Outlay	6000-6999	625,470	119.89%	1,375,328	-70.84%	400,980	0.00%	400,980
Other Outgo	7100-7699	4,163,440	-2.82%	4,045,940	0.52%	4,067,010	0.94%	4,105,210
Total Expenditures		94,517,643	7.62%	101,721,780	-4.18%	97,469,969	1.13%	98,571,744
Net Increase (Decrease) in Fund Balance		2,581,584		(1,740,921)		(680,816)		(4,441,572)
Net Beginning Fund Balance		20,565,419		23,147,003		21,406,082		20,725,266
Ending Fund Balance		23,147,003		21,406,082		20,725,266		16,283,694
Restricted		2,939,139		11,237,113		11,100,040		6,492,281
Total Available Reserves - By Amount		20,207,865		10,168,970		9,625,227		9,791,414
Total Available Reserves - By Percentage		21.38%		10.00%		9.88%		9.93%

NEXT STEPS

- June 15, 2022
 - Legislature adopts 2022-2023 State Budget Act
- June 16, 2022
 - Approve 2022-2023 District LCAP and Budget
- July 12, 2022
 - Budget revisions after State budget is signed by Governor
 - Update Board of Trustees
- August 18, 2022
 - Present prior year (unaudited) financial report to Board of Trustees
- September 1, 2022
 - Approve 2021-2022 unaudited financial report
- October 5, 2022
 - CalPADS Day enrollment count
 - Update Board of Trustees

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

“Quality Schools Preparing Exceptional Students”

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

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

EXPECTED GRADUATE OUTCOMES: Our students will...

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