

Tulare Joint Union High School District

2018-2019

Budget

June 21, 2018



***QUALITY SCHOOLS PREPARING
EXCEPTIONAL STUDENTS***

2018-2019

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

BARBARA A. ORISIO
ASSISTANT SUPERINTENDENT
HUMAN RESOURCES
AND BUSINESS

MARIE PINTO, Ed. D.
ASSISTANT SUPERINTENDENT
STUDENT SERVICES
AND SPECIAL PROGRAMS

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

June 5, 2018

Board of Trustees
Tulare Joint Union High School District

Re: **2018-2019 District Budget**

Dear Board Members:

This book is a summary of the proposed 2018-2019 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 2018-2019 budget presents a decrease in fund balance for the coming year of approximately \$330,000. This budget summary was developed as part of the Local Control Accountability Plan (LCAP) and includes approximately \$12.2 million in expenditures to provide services to students identified as low income, foster youth, or English learners. Negotiations with our certificated bargaining unit have not been settled and those costs are not included in this budget. Reopener negotiations with our classified bargaining unit have not been settled with regards to salaries and health benefits and the budget may need to be adjusted once those negotiations have concluded.

In his final State Budget, the Governor paints a bright, but cautious fiscal picture. In the May Revision, additional one-time revenues are used to fund some additional one-time programs, but the most significant change is one-time discretionary funds. There is some question as to how those funds will come to our district and for that reason, they are not included in the budget presented. Overall, the May Revision is slightly better for public education, but given the automatic increases districts are facing with State Teachers' Retirement System (STRS) and Public Employees' Retirement System (PERS), it is a significant challenge to maintain our current programs.

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
2018-2019

SECTION	TABLE OF CONTENTS
----------------	--------------------------

1	<u>BUDGET SUMMARY</u> Contains the budget information in summary form. Budget Summary 2018-2019 Budget Summary 2017-2018
2	<u>GENERAL FUND INCOME</u> 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
3	<u>EXPENDITURE POLICIES</u> 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
4	<u>BUDGET WORKSHEETS</u> This section gives a breakdown by line item of all expenditures. Budget Worksheets
5	<u>OTHER FUND BUDGETS</u> 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) 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
2018-2019

SECTION	TABLE OF CONTENTS
----------------	--------------------------

6	<u>SALARY INFORMATION</u> This section contains miscellaneous attachments related to certificated and classified personnel as well as general budget information. <u>Certificated Personnel</u> 2018-2019 School Calendar Certificated Personnel Salary Schedule Special Services Salary Schedule Base Salary Schedule Certificated Management-Counselor Salary Schedule Management Salary Schedule <u>Classified Personnel</u> Classified Salary Schedule Classified Management Team/Confidential Salary Schedule
7	<u>MISCELLANEOUS INFORMATION</u> 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
2018-2019 BUDGET SUMMARY**

I. 2018-2019 Estimated Beginning Balance \$16,143,380

II. 2018-2019 Estimated Income

Local Control Funding Formula	\$62,050,432	
Federal Sources	\$3,459,914	
State Sources	\$3,823,826	
Local Sources	\$1,706,529	
Other Authorized Transfers In	\$0	
Total		\$71,040,701

III. 2018-2019 TOTAL ESTIMATED AVAILABLE FUNDS \$87,184,081

IV. 2018-2019 Estimated Expenditures

Certificated Salaries	(10000's)	\$30,137,250
Classified Salaries	(20000's)	\$9,760,970
Employee Benefits	(30000's)	\$19,923,158
Books and Supplies	(40000's)	\$3,721,797
Contracted Services & Operations	(50000's)	\$6,691,724
Capital Outlay	(60000's)	\$175,000
Other Outgo	(70000's)	\$960,551
Total		<u>\$71,370,450</u>

V. 2018-2019 ESTIMATED ENDING FUND BALANCE \$15,813,631

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
2017-2018 BUDGET SUMMARY**

I. 2017-2018 Estimated Beginning Balance \$19,465,300

II. 2017-2018 Estimated Income

Local Control Funding Formula	\$57,422,821	
Federal Sources	\$3,202,430	
State Sources	\$4,564,841	
Local Sources	\$2,526,791	
Other Authorized Transfers In	\$0	
Total		\$67,716,883

III. 2017-2018 TOTAL ESTIMATED AVAILABLE FUNDS \$87,182,183

IV. 2017-2018 Estimated Expenditures

Certificated Salaries	(10000's)	\$29,131,308	
Classified Salaries	(20000's)	\$9,528,240	
Employee Benefits	(30000's)	\$17,384,036	
Books and Supplies	(40000's)	\$4,648,045	
Contracted Services & Operations	(50000's)	\$7,857,952	
Capital Outlay	(60000's)	\$1,302,415	
Other Outgo	(70000's)	\$1,186,807	
Total			\$71,038,803

V. 2017-2018 ESTIMATED ENDING FUND BALANCE \$16,143,380

**ESTIMATED CalPADS
ENROLLMENT and ACTUAL ATTENDANCE
2018-2019**

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 2018-2019 is given below. The district is taking a conservative approach and estimating no growth in enrollment.

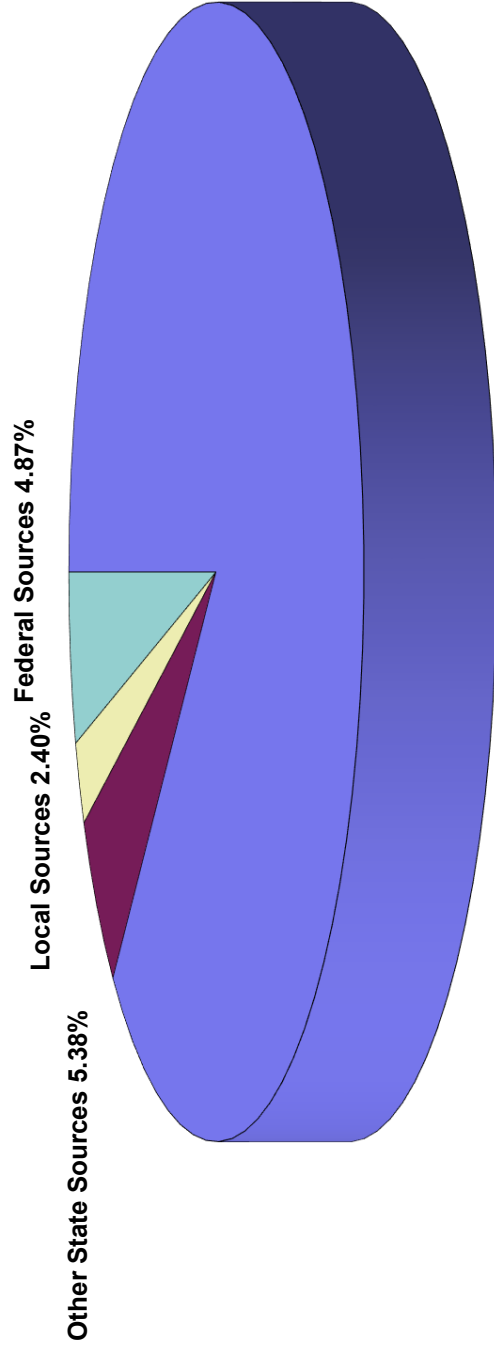
	Tulare Union	Tulare Western	Mission Oak	Total
Projected October CalPADS Enrollment Includes Special Education	<u>1675</u>	<u>2023</u>	<u>1550</u>	<u>5248</u>
Estimated Second Period A.D.A.				<u>5021</u>
Accelerated Charter High School - 149 x 87%				130
Tech Prep High School - 40 x 87%				35
Sierra Vista Charter High School - 92 x 87%				80
Countryside High School - 15 x 87%				<u>13</u>
			Total High School A.D.A.	<u>5279</u>
			Prior Year Actual CalPADS	<u>5544</u>

LOCAL CONTROL FUNDING FORMULA (LCFF)

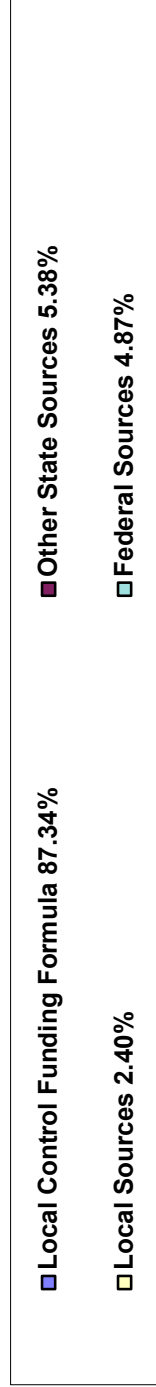
LCFF per A.D.A. base on components of LCFF Target Entitlement

A. 2018-2019 Base	<u>\$9,304</u>
B. 2018-2019 Supplemental	<u>\$1,358</u>
C. 2018-2019 Concentration	<u>\$871</u>
	Target per A.D.A. <u>\$11,533</u>
	2018-2019 Funding per ADA <u>\$11,533</u>

**SOURCES OF THE OPERATING DOLLARS
2018-2019**



Local Control Funding Formula 87.34%



2018-2019 GENERAL FUND INCOME

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	Audited Actual 2016-2017 Beginning Balance	2017-2018 Beginning Balance	Projected 2018-2019 Beginning Balance
	BEGINNING FUND BALANCE	13,410,805	19,465,300

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2016-2017 Actual Income	2017-2018 Projected Income as of 5/1/2018	2018-2019 Projected Budget

REVENUE LIMIT/LCFF SOURCES

80110 LCFF STATE AID-CURRENT YEAR	35,721,587	37,827,961	42,426,962
80111 LCFF STATE AID CHARTERS - CURRENT YEAR	2,193,362	1,892,261	2,058,808
80120 EDUCATION PROTECTION ACCOUNT	7,797,625	7,459,102	7,265,024
80121 EDUCATION PROTECTION ACCOUNT - CHARTER	44,219	41,000	42,480
80190 STATE AID-PRIOR YEAR	-15,767	0	0
80191 STATE AID CHARTERS-PRIOR YEAR	-17,345	0	0
80210 HOMEOWNERS EXEMPTION	90,309	0	0
80410 COUNTY AND DISTRICT TAXES SECURED ROLL TAXES	8,931,484	10,202,497	10,257,158
80420 UNSECURED ROLL TAXES	535,621	0	0
80430 PRIOR YEARS' TAXES	197,295	0	0
80440 SUPPLEMENTAL TAXES	69,880	0	0
80450 ED REV. AUGMENTATION FUNDS	-92,162	0	0
80470 COMMUNITY REDEVELOPMENT FUNDS	118,664	0	0
80471 REDEVELOPMENT PTF RESIDUAL DISTRIBUTIONS	351,406	0	0
80820 OTHER IN-LIEU TAXES	-3	0	0
80890 LESS: NON-REVENUE LIMIT (50%) ADJUSTMENT	0	0	0
80960 TRANSFERS TO CHARTER SCHOOLS IN LIEU OF PROPERTY TAXES	0	0	0
REVENUE LIMIT/LCFF SOURCES TOTAL	55,926,176	57,422,821	62,050,432

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2016-2017	2017-2018	2018-2019
	Actual Income	Projected Income as of 5/1/2018	Projected Budget
<u>FEDERAL REVENUE</u>			
81810 SPECIAL EDUCATION ENTITLEMENT	744,523	736,480	902,434
82800 US WILDLIFE RESERVE FUNDS	0	0	0
82900 ALL OTHER FEDERAL REVENUE			
30100 IASA Title I Basic Grants	1,652,228	1,723,516	1,723,516
30600 Migrant Program	98,695	0	0
30610 Migrant Program - Summer	21,825	0	0
35500 Vocational Education Act (VEA)	194,373	168,331	168,331
35550 Vocational Education Act (VEA) - Adult Education	21,576	35,401	35,401
40350 IASA Title II Teacher Quality	180,448	180,454	224,590
42010 Title III - Immigrant Education Program	6,058	3,000	7,160
42030 Title III - Limited English Proficiency (LEP)	58,729	80,778	74,812
56400 Medi-Cal Billing	40,783	20,000	35,000
56402 Medi-Cal MAA Billing	71,128	35,000	50,000
58132 School Climate Grant	193,430	219,470	238,670
FEDERAL REVENUE TOTAL	3,283,796	3,202,430	3,459,914
<u>OTHER STATE REVENUES</u>			
85500 MANDATED COST REIMBURSEMENTS	1,092,329	765,723	0
85600 STATE LOTTERY REVENUE			
11000 State Lottery \$146 x 5,021 ADA	781,748	760,032	740,366
63000 Proposition 20 Instructional Materials \$48 x 5,021 ADA	259,681	237,510	234,408
85900 ALL OTHER STATE REVENUE			
00000 Unrestricted Resources	12,953	0	0
62300 CA Clean Energy Jobs Act (Prop 39)	309,427	309,427	0
62640 Educator Effectiveness	0	0	0
63870 Career Technical Education Incentive Grant (CTEIG)	301,992	880,486	453,824
65200 Special Education: Project Workability I	117,914	119,384	119,384
70100 Ag Vocational Grant	31,849	40,000	40,000
73380 College Readiness Block Grant	645,100	315,000	0
76900 STRS On-Behalf Pension Contributions	1,531,061	1,137,279	2,235,844
OTHER STATE REVENUES TOTAL	5,084,054	4,564,841	3,823,826

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2016-2017	2017-2018	2018-2019
	Actual Income	Projected Income as of 5/1/2018	Projected Budget
<u>OTHER LOCAL REVENUES</u>			
86250 REDEVELOPMENT AGENCY	184,974	95,000	95,000
86310 SALE OF EQUIPMENT, SUPPLIES	1,491	1,000	1,000
86390 ALL OTHER SALES	1,590	0	0
86500 LEASES AND RENTALS	114,973	90,000	90,000
86600 INTEREST (1.6% X 13.5 MIL)	455,993	171,500	210,000
86601 INTEREST - NON-TREASURY ACCOUNTS	22	0	0
86602 INTEREST - REFUND OF FEDERAL/STATE INTEREST	0	-1,000	0
86620 NET INCREASE (DECREASE) FMV INVESTMENTS	-157,154	0	0
86710 ADULT EDUCATION FEES	0	0	0
86770 INTERAGENCY SERVICES BETWEEN LEAs			
00000 Miscellaneous	0	0	0
63820 California Career Pathway Trust	242,902	5,384	0
63822 California Career Pathway Trust - VUSD	107,967	254,400	124,200
86910 PLUS: MISC FUNDS NON-REVENUE LIMIT (50%) ADJUSTMENT	0	0	0
86990 ALL OTHER LOCAL REVENUE			
00000 Athletic Gate Receipts	160,060	0	0
00000 Miscellaneous	132,816	841,200	240,000
90293 Microsoft Ed Tech K-12 Voucher Software	0	0	0
86991 OTHER LOCAL REVENUE-E RATE SUBSIDY	28,898	30,000	30,000
87920 SPECIAL ED, SELPA TRANSFERS FROM CO. OFFICES	1,287,675	1,039,307	916,329
LOCAL REVENUES TOTAL	2,562,208	2,526,791	1,706,529
<u>OTHER AUTHORIZED TRANSFERS IN</u>			
89800 CONTRIBUTIONS FROM UNRESTRICTED SOURCES	0	0	0
OTHER AUTHORIZED TRANSFERS IN TOTAL	0	0	0
TOTAL INCOME (Exclusive of Beginning Balance)	66,856,234	67,716,883	71,040,701
TOTAL NET BEGINNING BALANCE AND INCOME	80,267,039	87,182,183	87,184,081

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 2018-2019.

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	
1998-1999	17,617,135	71.76%	1,433,664	5.84%	4,657,389	18.97%	840,988	3.43%	N/A	0.00%	24,549,176
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

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

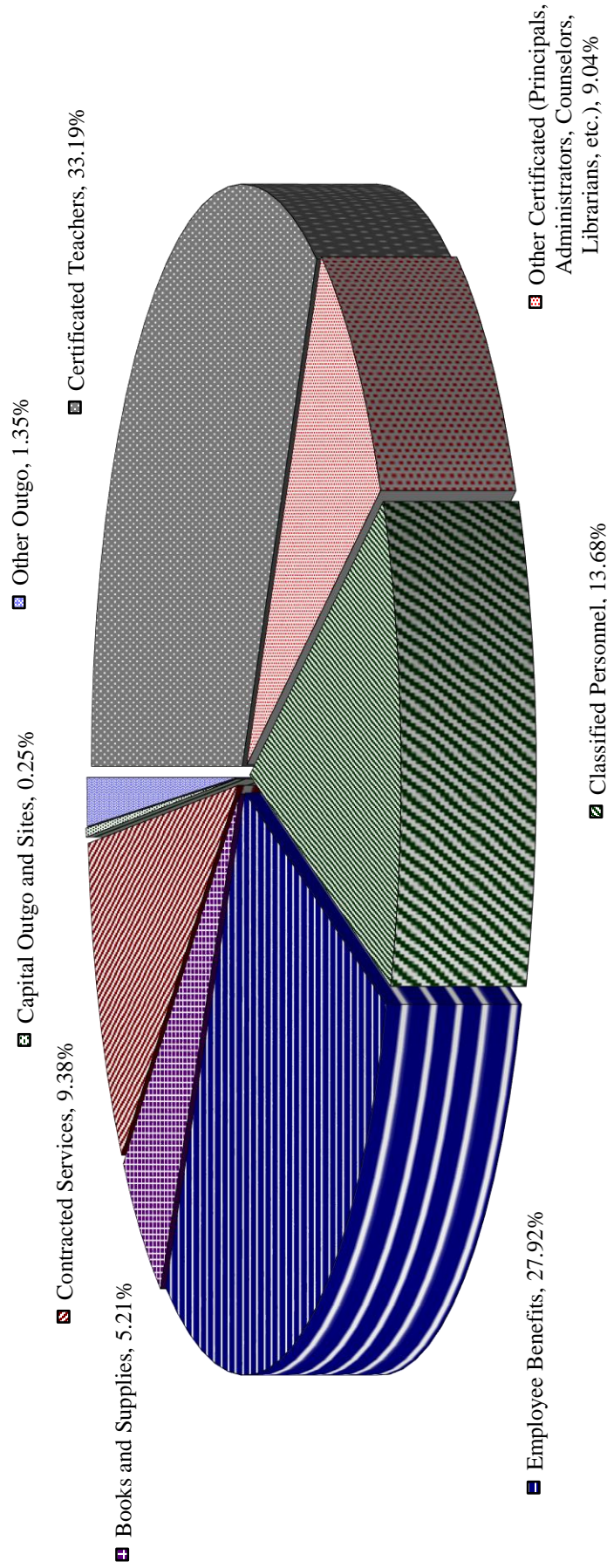
In addition to the Local Control Funding Formula income that comes from the state, special purpose apportionments are available to assist in financing such programs as master plan for special education. In the budgeting process, consideration must be given to the possibility that these programs may be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

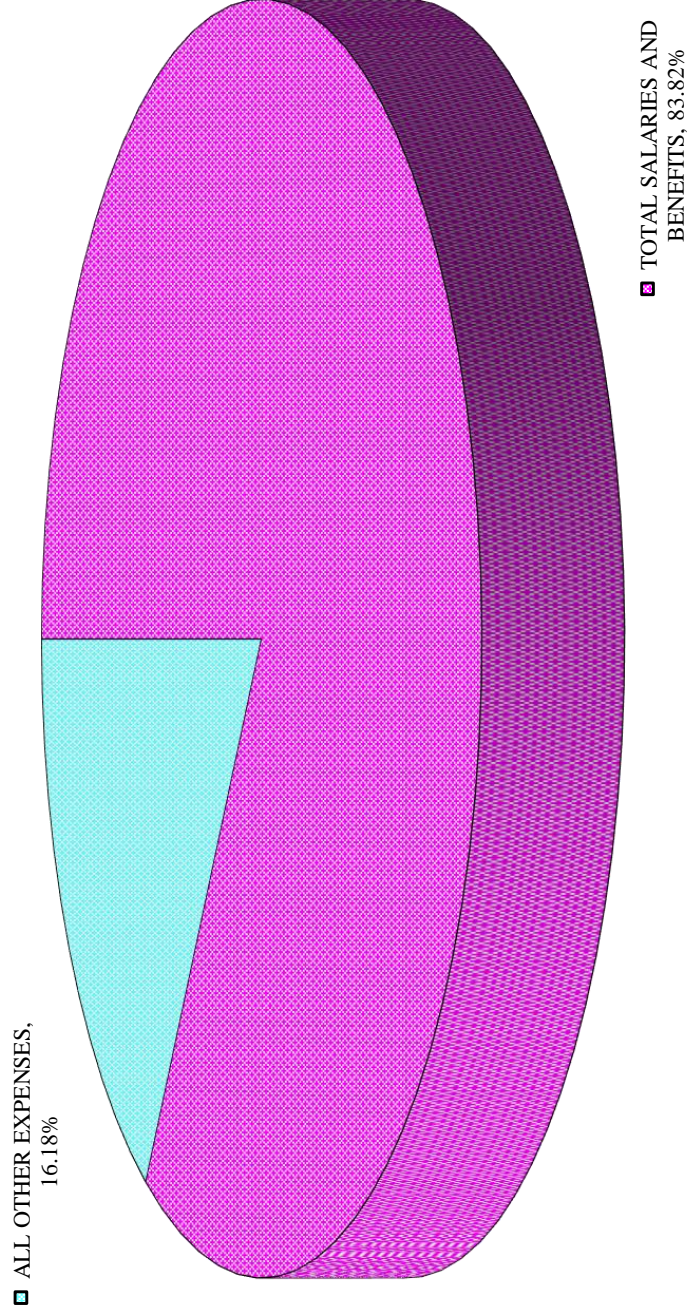
LOCAL REVENUE

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 2018-2019



HOW THE OPERATING BUDGET IS SPENT 2018-2019



2018-2019 GENERAL FUND EXPENDITURES

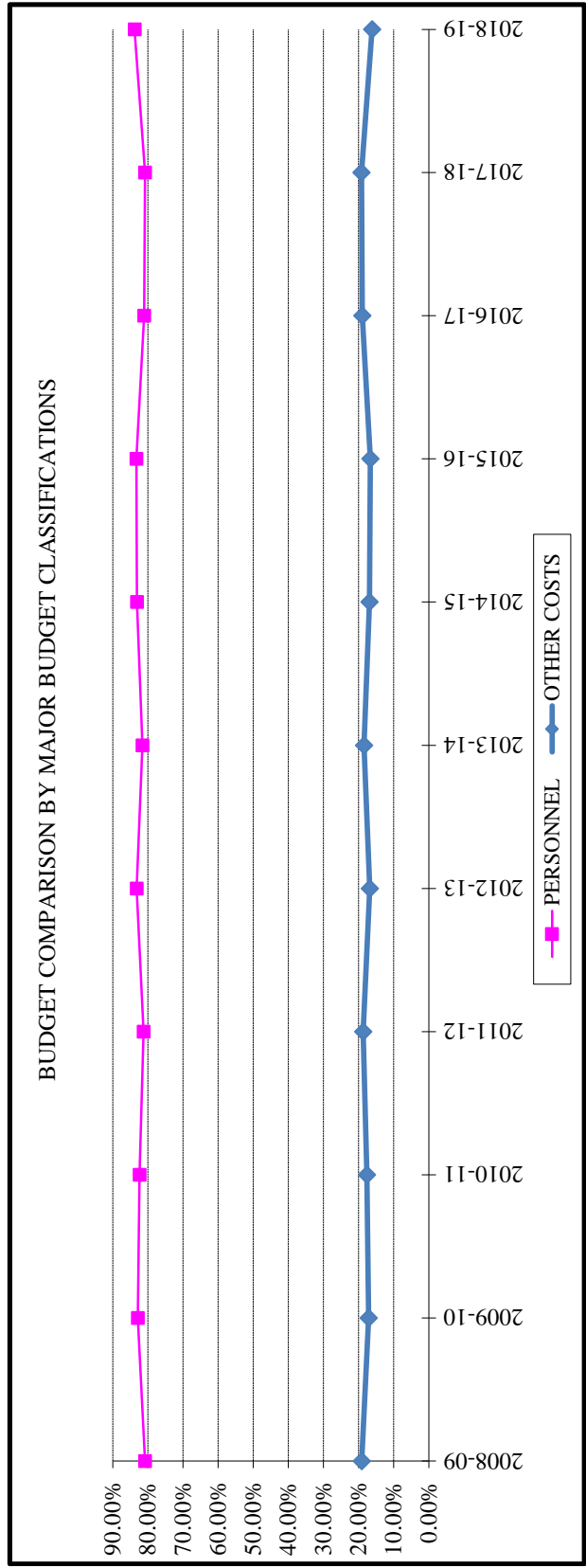
EXPENDITURE CLASSIFICATION	CURRENT YEAR		NEXT YEAR
	2016-2017	2017-2018	2018-2019
	Actual Expenditures	Projected Expenditures as of 5/1/2018	Projected Budget
<u>10000</u>	<u>CERTIFICATED SALARIES</u>		
11000 TEACHERS	21,092,104	22,317,379	23,120,190
11002 SUBSTITUTE TEACHERS	702,168	667,769	567,600
12000 CERTIFICATED PUPIL SUPPORT	2,030,573	2,140,460	2,273,600
13000 CERTIFICATED SUPERVISORS & ADMINISTRATORS	3,461,021	3,438,800	3,628,320
19000 OTHER CERTIFICATED SALARIES	524,695	566,900	547,540
TOTAL 10000	27,810,561	29,131,308	30,137,250
<u>20000</u>	<u>CLASSIFIED SALARIES</u>		
21000 INSTRUCTIONAL AIDES	568,851	685,100	723,600
21002 SUBSTITUTE INSTRUCTIONAL AIDES	5,892	9,000	10,000
22000 MAINTENANCE, OPERATIONS, AND TRANSPORTATION	4,150,008	4,442,700	4,529,500
22002 SUBSTITUTE MAINTENANCE, OPERATIONS, AND TRANSPORTATION	130,089	107,000	117,000
23000 CLASSIFIED SUPERVISORS & ADMINISTRATORS	648,130	669,000	669,000
24000 CLERICAL, TECHNICAL, AND OTHER OFFICE STAFF	2,543,284	2,673,150	2,665,200
24002 SUBSTITUTE CLERICAL, TECHNICAL, AND OTHER OFFICE STAFF	31,280	17,000	21,000
29000 OTHER CLASSIFIED	653,530	791,710	877,870
29002 SUBSTITUTE OTHER CLASSIFIED	2,245	3,000	3,000
29003 WORK STUDY STIPENDS	101,264	130,580	144,800
TOTAL 20000	8,834,575	9,528,240	9,760,970
<u>30000</u>	<u>EMPLOYEE BENEFITS</u>		
31000 STATE TEACHERS' RETIREMENT SYSTEM (31010, 31020)	4,949,016	5,329,435	7,222,008
32000 PUBLIC EMPLOYEES' RETIREMENT SYSTEM (32010, 32020)	1,300,189	1,448,110	1,549,150
33000 OLD AGE SURVIVORS DISABILITY INSURANCE ALTERNATIVE RETIREMENT (33012, 33022) & (33014, 33024)	564,424	585,370	597,790
33000 MEDICARE (33013, 33023)	513,727	556,970	581,540
34000 HEALTH AND WELFARE BENEFITS (34010, 34020)	6,972,378	7,259,270	7,816,780
35000 STATE UNEMPLOYMENT INSURANCE (35010, 35020)	18,264	69,711	20,330
36000 WORKERS COMPENSATION INSURANCE (36010, 36020)	954,827	1,089,060	915,450
37000 OTHER POST EMPLOYMENT BENEFITS (37010, 37020)	787,975	770,110	770,110
39000 OTHER BENEFITS (39010, 39020)	294,000	276,000	450,000
TOTAL 30000	16,354,800	17,384,036	19,923,158

2018-2019 GENERAL FUND EXPENDITURES

EXPENDITURE CLASSIFICATION	CURRENT YEAR		NEXT YEAR	
	2016-2017	2017-2018	2018-2019	
	Actual Expenditures	Projected Expenditures as of 5/1/2018	Projected Budget	
<u>40000</u>	<u>BOOKS AND SUPPLIES</u>			
41000	APPROVED TEXTBOOKS & CORE CURRICULA MATERIALS	681,019	610,800	341,112
42000	BOOKS & OTHER REFERENCE MATERIALS	11,376	25,326	20,643
43000	MATERIALS AND SUPPLIES	2,585,606	3,226,126	2,439,541
44000	NON-CAPITALIZED EQUIPMENT	214,741	785,793	920,501
	TOTAL 40000	3,492,743	4,648,045	3,721,797
<u>50000</u>	<u>CONTRACTED SERVICES AND OTHER OPERATING EXPENSE</u>			
51000	SUBAGREEMENTS FOR SERVICES	814,683	872,452	972,252
52000	TRAVEL AND CONFERENCE	341,537	374,988	193,275
53000	DUES AND MEMBERSHIPS	21,759	40,400	40,700
54000	INSURANCE	259,422	280,000	280,000
55000	OPERATIONS & HOUSEKEEPING SERVICES	1,598,095	1,579,200	1,626,600
56000	RENTS, LEASES, & NON-CAPITALIZED REPAIRS	921,151	2,309,935	1,459,461
57000	TRANSFERS OF DIRECT AND SUPPORT COSTS	0	0	0
58000	PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES	1,393,058	2,039,338	1,753,636
59000	COMMUNICATIONS	379,903	361,640	365,800
	TOTAL 50000	5,729,608	7,857,953	6,691,724
<u>60000</u>	<u>CAPITAL OUTLAY</u>			
61700	SITE IMPROVEMENTS	181,255	551,750	35,000
64000	NEW EQUIPMENT	73,252	332,865	50,000
65000	REPLACEMENT EQUIPMENT	730,564	417,800	90,000
	TOTAL 60000	985,072	1,302,415	175,000
<u>70000</u>	<u>OTHER OUTGO</u>			
71300	STATE SPECIAL SCHOOLS	53	10,000	10,000
71420	OTHER TUITION, EXCESS COSTS, AND/OR DEFICITS PAID	877,347	896,297	970,041
73100	TRANSFERS OF INDIRECT COSTS	0	0	0
73500	TRANSFERS OF INDIRECT COSTS - INTERFUND	-129,627	-134,490	-134,490
74390	OTHER DEBT SERVICES - PRINCIPAL	30,766	55,000	55,000
76120	TRANS. TO SPECIAL RESERVE	0	0	0
76190	OTHER AUTHORIZED TRANSFERS OUT	0	360,000	60,000
	TOTAL 70000	778,538	1,186,807	960,551
GRAND TOTAL EXPENDITURES		63,985,896	71,038,804	71,370,450

**BUDGET COMPARISON
2008-2009 TO 2018-2019
BY MAJOR BUDGET CLASSIFICATIONS**

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
PERSONNEL COSTS											
10000	45.53%	46.49%	45.12%	45.07%	45.53%	44.35%	45.39%	44.59%	43.74%	41.96%	42.23%
20000	13.98%	14.60%	14.58%	13.53%	13.99%	13.74%	13.85%	14.15%	12.58%	13.78%	13.68%
30000	21.36%	21.78%	22.69%	22.68%	23.68%	23.46%	23.89%	24.56%	24.74%	25.09%	27.92%
TOTAL %	77.85%	80.87%	82.87%	82.39%	81.28%	83.20%	81.56%	83.31%	81.06%	80.83%	83.82%
OTHER COSTS											
40000	6.97%	6.59%	5.72%	6.45%	7.58%	6.24%	7.31%	5.77%	6.28%	5.58%	5.21%
50000	7.10%	7.62%	9.58%	8.31%	9.42%	8.97%	9.47%	8.31%	8.49%	10.78%	9.38%
60000	0.74%	0.21%	0.09%	0.00%	0.03%	0.00%	0.03%	0.27%	1.45%	1.19%	0.25%
70000	7.34%	4.71%	1.74%	2.85%	1.69%	1.60%	1.63%	2.34%	2.72%	1.61%	1.35%
TOTAL %	22.15%	19.13%	17.13%	17.61%	18.72%	16.81%	18.44%	16.69%	18.94%	19.17%	16.18%



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

2018-2019 Budget

In November 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, 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, and the school principals.

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 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
2018-2019**

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**

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

Miscellaneous Supplies \$1.00 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

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	5544	x	\$48.00	\$266,112
------------------	------	---	---------	-----------

OTHER BOOKS

Library Books	5248	x	\$2.40	\$12,595
---------------	------	---	--------	----------

OTHER EXPENSE OF INSTRUCTION

Audio/Visual	5248	x	\$1.00	\$5,248	
Classroom Instruction Supplies	5544	x	\$55.00	\$304,920	
Counseling Supplies	5544	x	\$10.00	\$55,440	
Equipment	5544	x	\$14.00	\$77,616	
Graduation Supplies	5544	x	\$5.00	\$27,720	
Library Supplemental	5248	x	\$2.60	\$13,645	
Miscellaneous Supplies	5544	x	\$1.00	\$5,544	
Principal's Office Supplies	5544	x	\$5.00	\$27,720	min \$2,000
Repairs	5544	x	\$5.00	\$27,720	
Student Incentives and Recognition	5544	x	\$10.00	\$55,440	min \$2,000
Student Travel	5544	x	\$21.00	\$116,424	min \$5,000
Summer School Supplies	1000	x	\$4.50	\$4,500	
Teacher Travel and Conference	5544	x	\$5.00	\$27,720	min \$2,000
Textbook Binding Repair	5248	x	\$2.00	\$10,496	
Textbook Supplies	5248	x	\$1.00	\$5,248	

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 and department heads. 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

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 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	ACCOUNT NUMBER	
CLASSROOM TEACHERS				
		11000		
Professional Development - District	55,000	010-00000-0-00000-21400-11000-000-0000-00	20,000	
Regular Education	6,816,100	010-00000-0-11100-10000-11000-xxx-0000-00	7,123,040	
Saturday School	15,600	010-00000-0-11100-10000-11000-xxx-0116-00	11,700	
Class Load Stipend	47,000	010-00000-0-11100-10000-11000-xxx-0189-00	51,000	
School Sponsored Co-Curricular	453,900	010-00000-0-11100-41000-11000-xxx-0000-00	472,600	
Coaching	271,100	010-00000-0-11362-10000-11000-xxx-0000-00	271,000	
Home School Instruction	12,000	010-00000-0-11379-10000-11000-xxx-0000-00	27,600	
Independent Study	567,600	010-00000-0-33000-10000-11000-708-0000-00	495,900	
Countryside	175,800	010-00000-0-35500-10000-11000-649-0000-00	181,300	
LCAP - Professional Development	387,300	010-07200-0-00000-21400-11000-xxx-7xxx-00	564,670	
LCAP - Instruction	3,933,410	010-07200-0-11100-10000-11000-xxx-7xxx-00	4,222,430	
LCAP - Summer School	342,120	010-07200-0-11350-10000-11000-000-7105-00	275,000	
LCAP - Vocational	1,663,100	010-07200-0-38000-10000-11000-xxx-7xxx-00	1,766,480	
Education Protection Account	5,328,330	010-14000-0-11100-10000-11000-xxx-0000-40	5,152,770	
Title I	136,400	010-30100-0-11100-10000-11000-xxx-0000-40	266,000	
Title I - AVID	420,900	010-30100-0-11375-10000-11000-xxx-0000-40	420,900	
Special Education	364,700	010-33100-0-57700-11200-11000-xxx-0000-60	545,900	
Title III - LEP	32,019	010-42030-0-11100-10000-11000-xxx-0000-40	31,800	
School Climate Transformation Grant	57,600	010-58132-0-11100-10000-11000-xxx-0000-40	60,600	
Career Technical Education Incentive Grant (CTEIG) Program	60,500	010-63870-0-11100-10000-11000-xxx-0000-40	25,700	
Special Education	1,115,800	010-65000-0-57700-11200-11000-xxx-0000-60	1,081,300	
Special Education - Workability I	12,100	010-65200-0-57700-11900-11000-000-0000-60	12,100	
College Readiness Block Grant	27,930	010-73380-0-11100-10000-11000-000-0000-40	37,300	
College Readiness Block Grant - SV	21,070	010-73380-0-11100-10000-11000-708-0000-40	3,100	
	Total 11000		Total 11000	23,120,190
	22,317,379			
SUBSTITUTE TEACHERS				
		11002		
Professional Development	40,000	010-00000-0-00000-21400-11002-000-0000-00	20,000	
Regular Education	256,800	010-00000-0-11100-10000-11002-xxx-0000-00	239,000	
Regular Education - Prep Time Subs	79,300	010-00000-0-11100-10000-11002-xxx-0190-00	105,320	
LCAP - Professional Development	126,500	010-07200-0-00000-21400-11002-000-7xxx-00	76,150	

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	11002	11002	
SUBSTITUTE TEACHERS				
LCAP - Instructional	010-07200-0-11100-10000-11002-000-7xxx-00	16,800	0	
LCAP - Summer School	010-07200-0-11350-10000-11002-000-7105-00	4,050	4,030	
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	6,000	
VEA	010-35500-0-11100-10000-11002-xxx-0000-40	6,000	15,000	
Title III - LEP	010-42030-0-11100-10000-11002-xxx-0000-40	8,069	8,100	
Medi-Cal MAA	010-56402-0-11100-10000-11002-000-0000-40	0	20,000	
School Climate Transformation Grant	010-58132-0-11100-10000-11002-xxx-0000-40	14,500	14,500	
Educator Effectiveness Grant - Professional Development	010-62640-0-00000-21400-11002-000-0000-40	4,350	0	
Career Technical Education Incentive Grant (CTEIG) Program	010-63870-0-11100-10000-11002-000-0000-40	55,400	5,000	
Special Education	010-65000-0-57700-11200-11002-xxx-0000-60	9,000	13,500	
College Readiness Block Grant	010-73380-0-11100-10000-11002-000-0000-40	10,000	10,000	
Total 11002		667,769	Total 11002	567,600
CERTIFICATED PUPIL SUPPORT				
Guidance & Counseling	010-00000-0-11100-31100-12000-xxx-0000-00	837,300	725,700	
Psychological Services	010-00000-0-11100-31200-12000-000-0000-00	0	114,950	
LCAP - Counseling	010-07200-0-11100-31100-12000-xxx-7xxx-00	499,350	530,200	
LCAP - Psychological Services	010-07200-0-11100-31200-12000-xxx-7xxx-00	345,010	446,550	
Guidance & Counseling - Lottery	010-11000-0-11100-31100-12000-xxx-0000-00	458,800	456,200	
Total 12000		2,140,460	Total 12000	2,273,600
SUPERVISORS & ADMINISTRATORS				
District Office	010-00000-0-00000-72000-13000-000-0000-00	606,900	464,900	
School Administration	010-00000-0-11100-27000-13000-xxx-0000-00	1,545,800	1,753,200	
Guidance & Counseling	010-00000-0-11100-31100-13000-xxx-0000-00	244,000	244,000	
Athletic Directors	010-00000-0-11100-42000-13000-xxx-0000-00	342,700	342,300	
Superintendent	010-00000-0-11100-71500-13000-000-0000-00	169,500	169,500	
School Administration - Ag	010-00000-0-11302-27000-13000-000-0000-00	0	114,100	
School Administration - Tech Prep	010-00000-0-32000-27000-13000-145-0000-00	155,100	141,000	
School Administration - Sierra Vista	010-00000-0-33000-27000-13000-708-0000-00	130,200	130,900	

DESCRIPTION	Working Budget 2017-2018	ACCOUNT NUMBER	Proposed For 2018-2019	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

SUPERVISORS & ADMINISTRATORS

		13000	
School Administration - Countryside	104,900	010-00000-0-35500-27000-13000-649-0000-00	116,900
LCAP - Summer School	11,600	010-07200-0-11350-27000-13000-000-7105-00	17,120
Instructional Supervision - Special Education	128,100	010-65000-0-57700-21000-13000-000-0000-60	134,400
Total 13000	3,438,800	Total 13000	3,628,320

OTHER CERTIFICATED SALARIES

		19000	
School Nurse	95,500	010-00000-0-11100-31401-19000-000-0000-00	65,300
LCAP - ELD Coordinator	95,700	010-07200-0-11100-21000-19000-000-7203-00	95,700
Title I - AVID - Instructional	50,400	010-30100-0-11375-21400-19000-000-0000-40	41,100
Title II - Teacher Quality	207,100	010-40350-0-00000-21400-19000-xxx-0000-40	211,200
MediCal - MAA - School Nurse	0	010-56402-0-11100-31401-19000-000-0000-40	32,140
School Climate Transformation Grant	4,000	010-58132-0-00000-21400-19000-000-0000-40	10,000
School Climate Transformation Grant - PBIS Coordinator	87,000	010-58132-0-11100-31300-19000-000-0000-40	92,100
Educator Effectiveness Grant (EEG)	27,200	010-62640-0-00000-21400-19000-000-0000-40	0
Total 19000	566,900	Total 19000	547,540

TOTAL - 10000

29,131,308

CERTIFICATED SALARIES

30,137,250

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	ACCOUNT NUMBER	
INSTRUCTIONAL AIDES				
		21000		
Regular Education	010-00000-0-11100-10000-21000-xxx-0000-00	102,200	116,600	
Independent Study - SV	010-00000-0-33000-10000-21000-708-0000-00	42,500	62,400	
Independent Study - SV - Extra Help/OT	010-00000-0-33000-10000-21000-708-0137-00	500	500	
LCAP	010-07200-0-11100-10000-21000-xxx-7107-00	45,000	0	
Title I	010-30100-0-11100-10000-21000-xxx-0000-40	15,000	70,600	
Title I - AVID	010-30100-0-11375-10000-21000-xxx-0000-40	91,900	79,200	
Special Education	010-65000-0-57700-11200-21000-xxx-0000-60	358,100	364,400	
Special Education - Workability I	010-65200-0-57700-11900-21000-000-0000-60	29,900	29,900	
Total 21000		685,100	723,600	
SUBSTITUTE INSTRUCTIONAL AIDES				
		21002		
Instructional Aides	010-00000-0-11100-10000-21002-xxx-0000-00	6,000	6,000	
Instructional Aides - Independent Studies - SV	010-00000-0-33000-10000-21002-708-0000-00	0	1,000	
Special Ed	010-65000-0-57700-11200-21002-xxx-0000-60	3,000	3,000	
Total 21002		9,000	10,000	
CLASSIFIED SUPPORT				
		22000		
Warehousing & Distribution	010-00000-0-00000-75400-22000-000-0000-50	53,300	54,200	
Warehousing & Distribution - Extra Work	010-00000-0-00000-75400-22000-000-0137-50	2,000	2,000	
Data Processing	010-00000-0-00000-77000-22000-xxx-0000-00	581,200	609,600	
Data Processing - Extra Help/OT	010-00000-0-00000-77000-22000-000-0137-00	7,000	7,000	
Maintenance - Grounds	010-00000-0-00000-81100-22000-xxx-0000-50	486,800	538,000	
Maintenance - Grounds - Extra Help/OT	010-00000-0-00000-81100-22000-xxx-0137-50	108,000	108,000	
Operations - Custodial	010-00000-0-00000-82000-22000-xxx-0000-50	1,348,400	1,279,600	
Operations - Custodial - Extra Help/OT	010-00000-0-00000-82000-22000-xxx-0137-50	75,000	75,000	
Transportation	010-00000-0-11100-36000-22000-000-0000-50	219,100	254,200	
Transportation - Drivers	010-00000-0-11100-36000-22000-000-0056-50	883,800	905,500	
Transportation - Extra Help/OT	010-00000-0-11100-36000-22000-000-0137-50	12,000	12,000	
Maintenance	010-81500-0-00000-81000-22000-xxx-0000-50	566,700	572,200	
Maintenance & Operations - Pool	010-81500-0-00000-81000-22000-xxx-0038-50	49,400	62,200	
Maintenance & Operations - Extra Help/OT	010-81500-0-00000-81000-22000-xxx-0137-50	50,000	50,000	

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
CLASSIFIED SUPPORT		22000	22000	
		Total 22000	Total 22000	4,529,500
SUBSTITUTE CLASSIFIED SUPPORT		22002		
Maintenance & Operations - Warehouse	010-00000-0-00000-75400-22002-000-0000-50	2,000		2,000
Maintenance & Operations	010-00000-0-00000-81000-22002-xxx-0000-50	105,000		105,000
Maintenance & Operations	010-00000-0-11100-36000-22002-000-0056-50	0		10,000
		Total 22002	Total 22002	117,000
CLASSIFIED SUPERVISORS AND ADMINISTRATORS		23000		
Board	010-00000-0-00000-71100-23000-000-0000-00	3,600		3,600
District Office	010-00000-0-00000-72000-23000-000-0000-00	116,500		116,500
Data Processing Services	010-00000-0-00000-77000-23000-000-0000-00	112,400		112,400
Transportation Home to School	010-00000-0-11100-36000-23000-000-0000-50	79,300		79,300
Maintenance	010-81500-0-00000-81000-23000-xxx-0000-50	357,200		357,200
		Total 23000	Total 23000	669,000
CLERICAL, TECHNICAL & OFFICE STAFF		24000		
District Office	010-00000-0-00000-72000-24000-000-0000-00	772,500		786,800
District Office - Extra Work	010-00000-0-00000-72000-24000-000-0137-00	500		1,500
Data Processing Services	010-00000-0-00000-77000-24000-000-0000-00	49,300		50,300
Clerical - Maintenance and Operations	010-00000-0-00000-81000-24000-000-0000-50	49,300		50,300
Instructional Library, Media & Technology	010-00000-0-11100-24200-24000-xxx-0000-00	172,500		178,200
Instructional Library, Media & Technology - Extra Work - TU	010-00000-0-11100-24200-24000-409-0137-00	0		1,000
Career Technicians	010-00000-0-11100-24900-24000-xxx-0000-00	112,900		113,700
School Administration	010-00000-0-11100-27000-24000-xxx-0000-00	454,900		462,400
School Administration - Extra Help/OT	010-00000-0-11100-27000-24000-xxx-0137-00	2,000		2,000
Guidance & Counseling	010-00000-0-11100-31100-24000-xxx-0000-00	408,600		427,300
Guidance & Counseling - Extra Help/OT	010-00000-0-11100-31100-24000-xxx-0137-00	1,500		1,500
Attendance & Social Work	010-00000-0-11100-31300-24000-xxx-0000-00	275,600		248,600
Transportation	010-00000-0-11100-36000-24000-000-0000-50	41,200		42,400
Clerical - Ag Farm	010-00000-0-11302-27000-24000-000-0000-00	33,600		34,200

DESCRIPTION	Working Budget 2017-2018	ACCOUNT NUMBER	Proposed For 2018-2019	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

CLERICAL, TECHNICAL & OFFICE STAFF

		24000	
Tech Prep	40,200	010-00000-0-32000-27000-24000-145-0000-00	43,900
Sierra Vista	46,300	010-00000-0-33000-27000-24000-708-0000-00	47,200
LCAP - ACHS	36,980	010-07200-0-11100-27000-24000-793-7301-00	37,700
LCAP - Summer School	5,770	010-07200-0-11350-27000-24000-000-7105-00	5,800
Title I	22,500	010-30100-0-00000-21000-24000-000-0000-40	0
Title I	0	010-30100-0-11100-31300-24000-145-0000-40	29,300
Special Education - IDEA	95,900	010-33100-0-57700-27000-24000-xxx-0000-60	96,100
CTE Grant	0	010-63870-0-11100-21000-24000-000-0000-40	5,000
Special Education	51,100	010-65000-0-57700-21000-24000-000-0000-60	0
Total 24000	2,673,150	Total 24000	2,665,200

SUBSTITUTE CLERICAL, TECHNICAL & OFFICE STAFF

		24002	
Instructional Library, Media & Technology	1,000	010-00000-0-11100-24200-24002-409-0000-00	5,000
School Administration	7,000	010-00000-0-11100-27000-24002-xxx-0000-00	7,000
Guidance & Counseling	3,000	010-00000-0-11100-31100-24002-xxx-0000-00	3,000
Attendance & Social Work	6,000	010-00000-0-11100-31300-24002-xxx-0000-00	6,000
Total 24002	17,000	Total 24002	21,000

OTHER CLASSIFIED

		29000	
Health Services	75,500	010-00000-0-11100-31400-29000-xxx-0000-00	76,200
Extra Curricular	33,000	010-00000-0-11100-41000-29000-xxx-0000-00	67,400
School-Sponsored Athletics	18,000	010-00000-0-11100-42000-29000-xxx-0000-00	21,600
Coaching	347,900	010-00000-0-11362-10000-29000-xxx-0000-00	407,200
LCAP - Parent Participation	2,720	010-07200-0-00000-24950-29000-000-7301-00	2,770
LCAP - Attendance & Social Services	70,100	010-07200-0-11100-31300-29000-000-7306-00	71,500
LCAP -	12,090	010-07200-0-11100-31300-29000-793-7303-00	0
LCAP - Health Services	28,700	010-07200-0-11100-31400-29000-409-7312-00	32,000
Title I - Attendance & Social Services	186,500	010-30100-0-11100-31300-29000-xxx-0000-40	177,900
VEA	2,000	010-35500-0-11100-10000-29000-000-0000-40	2,000
Career Technical Grant Program - Counseling	15,200	010-63870-0-11100-31100-29000-000-0000-40	19,300
Total 29000	791,710	Total 29000	877,870

DESCRIPTION	Working Budget 2017-2018	ACCOUNT NUMBER	Proposed For 2018-2019	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

SUBSTITUTE OTHER CLASSIFIED

		29002	
Health Services	3,000	010-00000-0-11100-31400-29002-xxx-0000-00	3,000
Total 29002	3,000	Total 29002	3,000

WORK STUDY STIPENDS

		29003	
Co-op/Work Experience Students	69,750	010-00000-0-11100-10000-29003-xxx-0000-00	83,970 2/site, 4 hrs/day, 180 days
Special Education - Workability I	56,300	010-65200-0-57700-11900-29003-000-0000-60	56,300
College Readiness Block Grant	4,530	010-73380-0-11100-10000-29003-000-0000-40	4,530
Total 29003	130,580	Total 29003	144,800

TOTAL - 20000

CLASSIFIED SALARIES 9,760,970

9,528,240

DESCRIPTION		Working Budget 2017-2018		ACCOUNT NUMBER		Proposed For 2018-2019		COMMENTS
EMPLOYEE BENEFITS								
STRS								
	Certificated Employees		5,329,435	31010		7,222,008	16.28%	
	Total 31000	5,329,435			Total 31000	7,222,008		
PERS								
	Certificated Employees		13,980	32010		14,980	20.062%	
	Classified Employees		1,434,130	32020		1,534,170		
	Total 32000	1,448,110			Total 32000	1,549,150		
OASDI/FICA								
	Certificated Employees		4,870	33012		0	6.2%	
	Classified Employees		580,500	33022		597,790		
	Total OASDI	585,370			Total OASDI	597,790		
MEDICARE								
	Certificated Employees		422,680	33013		444,130	1.45%	
	Classified Employees		134,290	33023		137,410		
	Total Medicare	556,970			Total Medicare	581,540		
HEALTH AND WELFARE								
	Certificated Employees		4,576,810	34010		4,833,570	284 x \$15,920 + 38 x \$16,020	
	Classified Employees		2,682,460	34020		2,983,210	151 x \$16,860 + 30 x \$1,620	
	Total 34000	7,259,270			Total 34000	7,816,780		
UNEMPLOYMENT INSURANCE								
	Certificated Employees		14,921	35010		15,410	0.50%	
	Classified Employees		54,790	35020		4,920		
	Total 35000	69,711			Total 35000	20,330		

DESCRIPTION	Working Budget 2017-2018	ACCOUNT NUMBER	Proposed For 2018-2019	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

WORKERS COMPENSATION

			36000	
Certificated Employees	830,640	36010	696,540	2.269%
Classified Employees	258,420	36020	218,910	
Total 36000	1,089,060		Total 36000	915,450

OPEB, ALLOCATED

			37000	
Certificated Retirees	436,060	37010	436,060	29 x \$15,040
Classified Retirees	334,050	37020	334,050	20 x \$16,700
Total 37000	770,110		Total 37000	770,110

OTHER BENEFITS

			39000	
Certificated Retirees	180,000	39010	270,000	
Classified Retirees	96,000	39020	180,000	
Total 39000	276,000		Total 39000	450,000

TOTAL - 30000

17,384,036

EMPLOYEE BENEFITS

19,923,158

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
TEXTBOOKS & CORE CURRICULA MATERIALS				
		41000		
Instructional Materials - TP	010-00000-0-11100-10000-41000-145-0000-00	4,750	2,640	55 x \$48
Instructional Materials - MO	010-00000-0-11100-10000-41000-368-0000-00	73,200	74,400	1550 x \$48
Instructional Materials - TU	010-00000-0-11100-10000-41000-409-0000-00	87,000	80,400	1675 x \$48
Instructional Materials - TW	010-00000-0-11100-10000-41000-466-0000-00	92,700	97,104	2023 x \$48
Instructional Materials - CS	010-00000-0-11100-10000-41000-649-0000-00	1,000	0	20 x \$48
Instructional Materials - SV	010-00000-0-11100-10000-41000-708-0000-00	9,350	4,416	92 x \$48
Instructional Materials - AC	010-00000-0-11100-10000-41000-793-0000-00	7,800	7,152	149 x \$48
LCAP	010-07200-0-11100-10000-41000-xxx-7103-00	310,000	75,000	
LCAP - SV	010-07200-0-33000-10000-41000-708-7103-00	25,000	0	
Total 41000		610,800	341,112	
BOOKS & OTHER REFERENCE MATERIALS				
		42000		
Regular Education - Textbook Supply - MO	010-00000-0-11100-10000-42000-368-0000-00	3,514	1,550	1550 x \$1.00
Regular Education - Textbook Supply - TU	010-00000-0-11100-10000-42000-409-0000-00	4,176	1,675	1675 x \$1.00
Regular Education - Textbook Supply - TW	010-00000-0-11100-10000-42000-466-0000-00	4,450	2,023	2023 x \$1.00
Library - MO (other books)	010-00000-0-11326-10000-42000-368-0000-00	3,806	3,720	1550 x \$2.40
Library - TU (other books)	010-00000-0-11326-10000-42000-409-0000-00	4,560	4,020	1675 x \$2.40
Library - TW (other books)	010-00000-0-11326-10000-42000-466-0000-00	4,820	4,855	2023 x \$2.40
Special Education - TW	010-65000-0-57700-11200-42000-466-0000-00	0	2,800	
Total 42000		25,326	20,643	
MATERIALS & SUPPLIES				
		43000		
District Office - Professional Development	010-00000-0-00000-21400-43000-000-0000-00	8,000	8,000	
Board	010-00000-0-00000-71100-43000-000-0000-00	4,000	4,000	
District Office	010-00000-0-00000-72000-43000-000-0000-00	38,000	25,000	
Data Processing & Technology	010-00000-0-00000-77000-43000-000-0000-00	20,000	20,000	
Maintenance & Operations	010-00000-0-00000-81000-43000-000-0000-50	1,000	1,000	
Maintenance & Operations - Hazardous Materials	010-00000-0-00000-81000-43000-000-0069-50	1,000	1,000	
Maintenance & Operations - Pool - TU	010-00000-0-00000-81000-43000-409-00038-50	7,000	7,000	
Maintenance & Operations - Pool - TW	010-00000-0-00000-81000-43000-466-00038-50	7,000	7,000	
Maintenance - TW - Carpenter, Electrician, HVAC	010-00000-0-00000-81100-43000-466-0000-50	0	40,000	

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	43000		
MATERIALS & SUPPLIES				
Maintenance - Carpenter, Electrician, HVAC	010-00000-0-00000-81101-43000-000-0000-50	4,000	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	21,000	
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	325	
Maintenance - MO	010-00000-0-00000-81101-43000-368-0000-50	40,000	40,000	
Maintenance - TU	010-00000-0-00000-81101-43000-409-0000-50	40,000	40,000	
Maintenance - TW	010-00000-0-00000-81101-43000-466-0000-50	40,000	40,000	
Custodial - MO	010-00000-0-00000-82000-43000-368-0000-50	40,000	40,000	
Custodial - TU	010-00000-0-00000-82000-43000-409-0000-50	40,000	40,000	
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	40,000	
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	6,325	0	
Student Incentives & Recognition - TP	010-00000-0-11100-10000-43000-145-0130-00	550	2,000	115 x \$10.00 (min. \$2,000)
Student Incentives & Recognition - MO	010-00000-0-11100-10000-43000-368-0130-00	15,500	15,500	1550 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	16,750	1675 x \$10.00 (min. \$2,000)
Student Incentives & Recognition - TW	010-00000-0-11100-10000-43000-466-0130-00	20,230	20,230	2023 x \$10.00 (min. \$2,000)
Student Incentives & Recognition - SV	010-00000-0-11100-10000-43000-708-0130-00	0	2,000	92 x \$10.00 (min. \$2,000)
Instructional Supplies - ACHS	010-00000-0-11100-10000-43000-793-0000-00	8,580	8,195	149 x \$55.00
Student Incentives & Recognition - ACHS	010-00000-0-11100-10000-43000-793-0130-00	1,490	2,000	149 x \$10.00 (min. \$2,000)
LCAP Supplies - ACHS	010-00000-0-11100-10000-43000-793-7102-00	0	25,618	
Audio Visual - Parts and Supplies Only - MO	010-00000-0-11100-24202-43000-368-0000-00	1,464	1,550	1550 x \$1.00
Audio Visual - Parts and Supplies Only - TU	010-00000-0-11100-24202-43000-409-0000-00	1,740	1,675	1675 x \$1.00
Audio Visual - Parts and Supplies Only - TW	010-00000-0-11100-24202-43000-466-0000-00	1,854	2,023	2023 x \$1.00
School Administration - TP	010-00000-0-11100-27000-43000-145-0000-00	875	2,000	55 x \$5.00 (min. \$2,000)
School Administration - TP - Grad Supplies	010-00000-0-11100-27000-43000-145-0156-00	575	275	55 x \$5.00
School Administration - MO	010-00000-0-11100-27000-43000-368-0000-00	7,620	7,750	1550 x \$5.00 (min. \$2,000)

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	43000		
MATERIALS & SUPPLIES				
School Administration - MO - Grad Supplies	010-00000-0-11100-27000-43000-368-0156-00	7,320	7,750	1550 x \$5.00
School Administration - TU	010-00000-0-11100-27000-43000-409-0000-00	9,000	8,375	1675 x \$5.00 (min. \$2,000)
School Administration - TU - Grad Supplies	010-00000-0-11100-27000-43000-409-0156-00	8,700	8,375	1675 x \$5.00
School Administration - TW	010-00000-0-11100-27000-43000-466-0000-00	9,570	10,115	2023 x \$5.00 (min. \$2,000)
School Administration - TW - Grad Supplies	010-00000-0-11100-27000-43000-466-0156-00	9,270	10,115	2023 x \$5.00
School Administration - SV	010-00000-0-11100-27000-43000-708-0000-00	0	2,000	92 x \$5.00 (min. \$2,000)
School Administration - SV - Grad Supplies	010-00000-0-11100-27000-43000-708-0156-00	0	460	92 x \$5.00
School Administration - ACHS	010-00000-0-11100-27000-43000-793-0000-00	1,080	2,000	149 x \$5.00 (min. \$2,000)
School Administration - ACHS - Grad Supplies	010-00000-0-11100-27000-43000-793-0156-00	780	745	149 x \$5.00
Guidance & Counseling - TP	010-00000-0-11100-31100-43000-145-0000-00	1,150	550	55 x \$10.00
Guidance & Counseling - MO	010-00000-0-11100-31100-43000-368-0000-00	14,640	15,500	1550 x \$10.00
Guidance & Counseling - TU	010-00000-0-11100-31100-43000-409-0000-00	17,400	16,750	1675 x \$10.00
Guidance & Counseling - TW	010-00000-0-11100-31100-43000-466-0000-00	18,540	20,230	2023 x \$10.00
Guidance & Counseling - SV	010-00000-0-11100-31100-43000-708-0000-00	1,870	920	92 x \$10.00
Guidance & Counseling - ACHS	010-00000-0-11100-31100-43000-793-0000-00	1,560	1,490	149 x \$10.00
Attendance & Social Work - MO	010-00000-0-11100-31300-43000-368-0000-00	732	1,550	1550 x \$1.00
Attendance & Social Work - TU	010-00000-0-11100-31300-43000-409-0000-00	870	1,675	1675 x \$1.00
Attendance & Social Work - TW	010-00000-0-11100-31300-43000-466-0000-00	927	2,023	2023 x \$1.00
Health Services - Nurse - TP	010-00000-0-11100-31400-43000-145-0000-00	0	500	
Health Services - Nurse - MO	010-00000-0-11100-31400-43000-368-0000-00	500	500	
Health Services - Nurse - TU	010-00000-0-11100-31400-43000-409-0000-00	500	500	
Health Services - Nurse - TW	010-00000-0-11100-31400-43000-466-0000-00	500	500	
Health Services - Nurse - SV	010-00000-0-11100-31400-43000-708-0000-00	0	500	
Health Services - Nurse - ACHS	010-00000-0-11100-31400-43000-793-0000-00	500	500	
Transportation - Miscellaneous - Busses only	010-00000-0-11100-36000-43000-000-0000-50	5,000	5,000	
Transportation - Fuel/Diesel - Busses only	010-00000-0-11100-36000-43000-000-0010-50	150,000	150,000	
Transportation - Oil/Lubrication - Busses only	010-00000-0-11100-36000-43000-000-0011-50	4,000	4,000	
Transportation - Tires & Tubes - Busses only	010-00000-0-11100-36000-43000-000-0012-50	10,000	10,000	
Transportation - Parts - Busses only	010-00000-0-11100-36000-43000-000-0013-50	59,300	59,300	
Transportation - Custodial - Busses only	010-00000-0-11100-36000-43000-000-0036-50	7,000	7,000	
Transportation - Tool Allowance	010-00000-0-11100-36000-43000-000-0175-50	650	650	

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS	
MATERIALS & SUPPLIES				
		43000		
Athletics	010-00000-0-11100-42000-43000-000-0000-00		0	
Athletics - TP	010-00000-0-11100-42000-43000-145-0000-00		1,155	55 x \$21.00
Athletics - MO	010-00000-0-11100-42000-43000-368-xxxx-00		99,000	
Athletics - TU	010-00000-0-11100-42000-43000-409-xxxx-00		98,750	
Athletics - TW	010-00000-0-11100-42000-43000-466-xxxx-00		88,650	
Athletics - ACHS	010-00000-0-11100-42000-43000-793-xxxx-00		3,129	149 x \$21.00
Art - MO	010-00000-0-11304-10000-43000-368-0000-00		3,500	
Art - TU	010-00000-0-11304-10000-43000-409-0000-00		5,000	
Art - TW	010-00000-0-11304-10000-43000-466-0000-00		8,300	
Business - MO	010-00000-0-11308-10000-43000-368-0000-00		1,000	
Business - TU	010-00000-0-11308-10000-43000-409-0000-00		1,500	
Business - TW	010-00000-0-11308-10000-43000-466-0000-00		3,500	
Drama - MO	010-00000-0-11311-10000-43000-368-0000-00		1,000	
Drama - TU	010-00000-0-11311-10000-43000-409-0000-00		1,250	
Drama - TW	010-00000-0-11311-10000-43000-466-0000-00		2,165	
English - MO	010-00000-0-11316-10000-43000-368-0000-00		10,000	
English - TU	010-00000-0-11316-10000-43000-409-0000-00		10,000	
English - TW	010-00000-0-11316-10000-43000-466-0000-00		18,000	
Foreign Language - MO	010-00000-0-11318-10000-43000-368-0000-00		5,800	
Foreign Language - TU	010-00000-0-11318-10000-43000-409-0000-00		5,000	
Foreign Language - TW	010-00000-0-11318-10000-43000-466-0000-00		5,700	
Home Economics - MO	010-00000-0-11321-10000-43000-368-0000-00		7,000	
Home Economics - TU	010-00000-0-11321-10000-43000-409-0000-00		5,000	
Home Economics - TW	010-00000-0-11321-10000-43000-466-0000-00		9,000	
Industrial Arts - TU	010-00000-0-11323-10000-43000-409-0000-00		5,000	
Journalism - MO	010-00000-0-11324-10000-43000-368-0000-00		200	
Journalism - TU	010-00000-0-11324-10000-43000-409-0000-00		500	
Journalism - TW	010-00000-0-11324-10000-43000-466-0000-00		1,000	
Library - MO	010-00000-0-11326-10000-43000-368-0000-00		4,030	1550 x \$2.60
Library - TU	010-00000-0-11326-10000-43000-409-0000-00		4,355	1675 x \$2.60
Library - TW	010-00000-0-11326-10000-43000-466-0000-00		5,260	2023 x \$2.60

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	ACCOUNT NUMBER	
MATERIALS & SUPPLIES				
		43000		
Math - MO	010-00000-0-11327-10000-43000-368-0000-00	5,000	5,000	
Math - TU	010-00000-0-11327-10000-43000-409-0000-00	12,637	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	4,200	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	2,200	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	1,400	1,600	
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	5,500	6,500	
Principal Reserve - TP	010-00000-0-11342-10000-43000-145-0000-00	16,496	3,025	
Principal Reserve - MO	010-00000-0-11342-10000-43000-368-0000-00	54,834	16,650	
Principal Reserve - TU	010-00000-0-11342-10000-43000-409-0000-00	121,627	20,825	
Principal Reserve - TW	010-00000-0-11342-10000-43000-466-0000-00	109,691	0	
Principal Reserve - SV	010-00000-0-11342-10000-43000-708-0000-00	46,089	5,060	
Principal Reserve - ACHS	010-00000-0-11342-10000-43000-793-0000-00	16,496	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	13,600	11,000	
Science - TW	010-00000-0-11343-10000-43000-466-0000-00	14,000	14,000	
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	10,000	10,000	
Social Studies - TW	010-00000-0-11345-10000-43000-466-0000-00	12,000	12,500	
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	1,400	1,500	
ESL - MO	010-00000-0-11367-10000-43000-368-0000-00	0	2,200	
Safety - DO	010-00000-0-11384-10000-43000-000-0000-00	12,500	5,000	
Safety - Farm	010-00000-0-11384-10000-43000-000-4300-00	2,000	2,000	

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	ACCOUNT NUMBER	
MATERIALS & SUPPLIES				
		43000		
Safety - TP	1,500	010-00000-0-11384-10000-43000-145-0000-00	1,500	
Safety - MO	2,000	010-00000-0-11384-10000-43000-368-0000-00	2,000	
Safety - TU	4,000	010-00000-0-11384-10000-43000-409-0000-00	4,000	
Safety - TW	3,000	010-00000-0-11384-10000-43000-466-0000-00	3,000	
Safety - AC	1,500	010-00000-0-11384-10000-43000-793-0000-00	1,500	
Link Crew- MO	3,000	010-00000-0-11405-10000-43000-368-000-00	3,000	
Independent Study - SV	9,350	010-00000-0-33000-10000-43000-708-0000-00	0	
Independent Study - SV - Student Incentives & Recognition	920	010-00000-0-33000-10000-43000-708-0130-00	0	
School Administration - SV	1,248	010-00000-0-33000-27000-43000-708-0000-00	0	
Graduation - SV	935	010-00000-0-33000-27000-43000-708-0156-00	0	
LCAP - Parental Involvement	4,000	010-07200-0-00000-24950-43000-000-7xxx-00	4,000	
LCAP	171,500	010-07200-0-11100-10000-43000-xxx-7xxx-00	235,837	
LCAP - Summer School	0	010-07200-0-11350-10000-43000-000-7105-00	4,500	
Title I - Parent Involvement	18,000	010-30100-0-00000-24950-43000-000-0000-40	18,000	
Title I	94,001	010-30100-0-11100-10000-43000-000-0000-40	25,707	
Title I - TP	546	010-30100-0-11100-10000-43000-145-0000-40	546	
Title I - MO	9,535	010-30100-0-11100-10000-43000-368-0000-40	9,535	
Title I - TU	11,837	010-30100-0-11100-10000-43000-409-0000-40	11,837	
Title I - TW	10,426	010-30100-0-11100-10000-43000-466-0000-40	10,426	
Title I - SV	166	010-30100-0-11100-10000-43000-708-0000-40	166	
Title I - Homeless	4,500	010-30100-0-11100-10000-43000-xxx-0111-40	4,500	
Title I AVID	3,257	010-30100-0-11375-10000-43000-000-0000-40	3,257	
Title I AVID - MO	1,512	010-30100-0-11375-10000-43000-368-0000-40	0	
Title I AVID - TU	512	010-30100-0-11375-10000-43000-409-0000-40	0	
Title I AVID - TW	3,512	010-30100-0-11375-10000-43000-466-0000-40	0	
Special Education - IDEA	57,990	010-33100-0-57700-11200-43000-000-0000-60	10,024	
Vocational Education Act (VEA)	47,861	010-35500-0-11100-10000-43000-000-0000-40	37,021	
Vocational Education Act (VEA) - TP	1,140	010-35500-0-11100-10000-43000-145-0000-40	1,140	
Vocational Education Act (VEA) - MO	29,020	010-35500-0-11100-10000-43000-368-0000-40	29,020	
Vocational Education Act (VEA) - TU	33,560	010-35500-0-11100-10000-43000-409-0000-40	33,560	
Vocational Education Act (VEA) - TW	37,848	010-35500-0-11100-10000-43000-466-0000-40	37,848	

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	ACCOUNT NUMBER	
MATERIALS & SUPPLIES				
		43000		
Vocational Education Act (VEA) - SV	010-35500-0-11100-10000-43000-708-0000-40	1,840	1,840	
Vocational Education Act (VEA) - ACHS	010-35500-0-11100-10000-43000-793-0000-40	3,000	3,000	
Adult Education - VEA	010-35550-0-41100-10000-43000-000-0000-40	28,711	35,401	
Title III - Limited English Proficiency - ELAC, CELDT, ESL	010-42030-0-11100-10000-43000-xxx-0000-40	25,042	25,412	
Medi-Cal	010-56400-0-11100-10000-43000-xxx-0000-40	19,174	33,246	
Medi-Cal MAA	010-56402-0-11100-10000-43000-xxx-0000-40	17,272	17,272	
Lottery Instructional Materials	010-63000-0-11100-10000-43000-xxx-0000-40	177,000	177,000	
California Career Pathway Trust (CCPT) - Engineering	010-63820-0-71205-10000-43000-368-0000-40	1,795	0	
California Career Pathway Trust (CCPT) - Dig & Perf Arts	010-63820-0-71221-10000-43000-409-0000-40	1,794	0	
California Career Pathway Trust (CCPT) - Pre-Med	010-63820-0-71238-10000-43000-466-0000-40	1,795	0	
Career Technical Education Grant Program	010-63870-0-11100-10000-43000-000-0000-40	157,366	434	
Career Technical Education Grant Program	010-63870-0-11100-10000-43000-xxx-0000-40	203,200	19,800	
Special Education - Admin	010-65000-0-57700-11200-43000-000-0000-60	10,000	0	
Special Education - TU	010-65000-0-57700-11200-43000-409-0000-00	1,500	1,500	
Special Education - TW	010-65000-0-57700-11200-43000-466-0000-00	2,600	2,800	
Special Education - Workability I	010-65200-0-57700-11900-43000-000-0000-60	2,179	7,694	
Agriculture Incentive Grant	010-70100-0-38000-10000-43000-000-0000-40	40,000	40,000	
College Readiness Block Grant	010-73380-0-11100-10000-43000-000-0000-40	106,000	0	
College Readiness Block Grant - SV	010-73380-0-11100-10000-43000-708-0000-40	15,000	0	
Safety - Adult School	010-99902-0-11384-10000-43000-000-0000-00	3,000	0	
Total 43000		3,226,126	Total 43000	2,439,541
NON-CAPITALIZED EQUIPMENT Items \$500 - \$5,000				
		44000		
District Office	010-00000-0-00000-72000-44000-000-0000-00	2,500	0	
School Administration - TP	010-00000-0-11100-10000-44000-145-0000-00	780	0	
School Administration - SV	010-00000-0-11100-10000-44000-708-0000-00	1,380	0	
School Administration - ACHS	010-00000-0-11100-10000-44000-793-0000-00	1,560	0	
School Administration - TP	010-00000-0-11100-27000-44000-145-0000-00	0	5,000	
School Administration - MO	010-00000-0-11100-27000-44000-368-0000-00	0	20,000	
School Administration - TU	010-00000-0-11100-27000-44000-409-0000-00	0	20,000	
School Administration - TW	010-00000-0-11100-27000-44000-466-0000-00	0	20,000	

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS	
NON-CAPITALIZED EQUIPMENT Items \$500 - \$5,000				
		44000		
School Administration - SV	0 010-00000-0-11100-27000-44000-708-0000-00		5,000	
School Administration - ACHS	0 010-00000-0-11100-27000-44000-793-0000-00		5,000	
Counseling - TW	1,500 010-00000-0-11100-31100-44000-466-0000-00		1,015	
School Sponsored Athletics	13,500 010-00000-0-11100-42000-44000-000-0000-00		0	
School Sponsored Athletics - TU	0 010-00000-0-11100-42000-44000-409-0000-00		8,000	
School Sponsored Athletics - TU - Misc	8,000 010-00000-0-11100-42000-44000-409-3250-00		0	
School Sponsored Athletics - TW	13,000 010-00000-0-11100-42000-44000-466-3xxx-00		16,200	
Art - MO	3,517 010-00000-0-11304-10000-44000-368-0000-00		751	
Art - TW	3,044 010-00000-0-11304-10000-44000-466-0000-00		2,250	
English - MO	1,870 010-00000-0-11316-10000-44000-368-0000-00		1,540	
English - TU	1,350 010-00000-0-11316-10000-44000-409-0000-00		450	
English - TW	1,900 010-00000-0-11316-10000-44000-466-0000-00		5,650	
Home Economics - TW	2,700 010-00000-0-11321-10000-44000-466-0000-00		1,600	
Mathematics - MO	0 010-00000-0-11327-10000-44000-368-0000-00		1,438	
Mathematics - TU	664 010-00000-0-11327-10000-44000-409-0000-00		4,620	
Mathematics - TW	3,136 010-00000-0-11327-10000-44000-466-0000-00		4,879	
Music - Band - MO	50,694 010-00000-0-11331-10000-44000-368-0000-00		10,000	
Music - Band - TU	6,600 010-00000-0-11331-10000-44000-409-0000-00		10,000	
Music - Band - TW	13,000 010-00000-0-11331-10000-44000-466-0000-00		10,000	
Music - Choir - TW	0 010-00000-0-11332-10000-44000-466-0000-00		1,470	
Physical Education - TU	0 010-00000-0-11337-10000-44000-409-0000-00		1,700	
Physical Education - TW	1,000 010-00000-0-11337-10000-44000-466-0000-00		2,745	
Principal's Reserve - TP	0 010-00000-0-11342-10000-44000-145-0000-00		770	
Principal's Reserve - MO	0 010-00000-0-11342-10000-44000-368-0000-00		16,555	
Principal's Reserve - TU	2,285 010-00000-0-11342-10000-44000-409-0000-00		4,980	
Principal's Reserve - TW	4,750 010-00000-0-11342-10000-44000-466-0000-00		0	
Principal's Reserve - SV	0 010-00000-0-11342-10000-44000-708-0000-00		1,288	
Principal's Reserve - ACHS	0 010-00000-0-11342-10000-44000-793-0000-00		2,086	
Science - MO	9,663 010-00000-0-11343-10000-44000-368-0000-00		1,416	
Science - TU	2,500 010-00000-0-11343-10000-44000-409-0000-00		0	
Science - TW	850 010-00000-0-11343-10000-44000-466-0000-00		3,600	

DESCRIPTION		Working Budget 2017-2018	ACCOUNT NUMBER	Proposed For 2018-2019	COMMENTS
NON-CAPITALIZED EQUIPMENT Items \$500 - \$5,000					
			44000		
Social Studies - TU		3,875	010-00000-0-11345-10000-44000-409-0000-00	8,700	
Social Studies - TW		0	010-00000-0-11345-10000-44000-466-0000-00	630	
Safety - TU		3,145	010-00000-0-11384-10000-44000-409-0000-00	0	
Carl Perkins - MO		2,000	010-35500-0-11100-10000-44000-368-0000-40	2,000	
Carl Perkins - TU		0	010-35500-0-11100-10000-44000-409-0000-40	0	
Carl Perkins - TW		2,672	010-35500-0-11100-10000-44000-466-0000-40	2,672	
Cal Perkins - Health Careers		6,690	010-35550-0-41311-10000-44000-000-0000-40	0	
Title III - Limited English Proficiency - ELAC, CELDT, ESL		2,172	010-42030-0-11100-10000-44000-466-0000-40	0	
Medi-Cal		1,754	010-56400-0-11100-10000-44000-466-0000-40	1,754	
Medi-Cal MAA		2,672	010-56402-0-11100-10000-44000-466-0000-40	2,672	
Career Technical Education Grant Program (CTE)		0	010-63870-0-11100-10000-44000-000-4300-40	25,000	
Career Technical Education Grant Program (CTE) - MO		0	010-63870-0-11100-10000-44000-368-0000-40	25,000	
Career Technical Education Grant Program (CTE) - TU		0	010-63870-0-11100-10000-44000-409-0000-40	25,000	
Career Technical Education Grant Program (CTE) - TW		0	010-63870-0-11100-10000-44000-466-0000-40	25,000	
Special Education		0	010-65000-0-57700-11200-44000-409-0000-00	3,000	
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	
Technology Equipment		575,510	010-99905-0-11100-24200-44000-000-0000-00	575,510	
	Total 44000	785,793	Total 44000	920,501	

TOTAL - 40000

4,648,045

MATERIALS & SUPPLIES

3,721,797

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
SUBAGREEMENTS FOR SERVICES				
		51000		
District	010-00000-0-11100-10000-51000-000-0000-00	137,352	137,352	
Attendance & Social Work	010-00000-0-11100-31300-51000-000-0000-00	298,000	298,000	
Safety	010-00000-0-11384-10000-51000-000-0000-00	22,000	22,000	
LCAP - SSIP	010-07200-0-11100-10000-51000-000-7313-00	0	250,000	
LCAP - SV	010-07200-0-11100-10000-51000-145-7311-00	20,000	0	
LCAP - CS	010-07200-0-35500-10000-51000-649-7307-00	140,700	140,700	
California Career Pathway Trust (CCPT) - VUSD	010-63822-0-71234-10000-51000-000-0000-40	254,400	124,200	
Total 51000		872,452	972,252	
TRAVEL AND CONFERENCE				
		52000		
Professional Development Travel	010-00000-0-00000-21400-52000-000-0000-00	135,000	90,000	
Professional Development Travel - TP	010-00000-0-00000-21400-52000-145-0000-00	2,000	2,000	55 x \$5.00 (min. \$2,000)
Professional Development Travel - MO	010-00000-0-00000-21400-52000-368-0000-00	7,320	7,750	1550 x \$5.00
Professional Development Travel - TU	010-00000-0-00000-21400-52000-409-0000-00	8,700	8,375	1675 x \$5.00
Professional Development Travel - TW	010-00000-0-00000-21400-52000-466-0000-00	9,270	10,150	2030 x \$5.00
Professional Development Travel - SV	010-00000-0-00000-21400-52000-708-0000-00	2,000	2,000	92 x \$5.00 (min. \$2,000)
Professional Development Travel - ACHS	010-00000-0-00000-21400-52000-793-0000-00	2,000	2,000	149 x \$5.00 (min. \$2,000)
Board Travel	010-00000-0-00000-71100-52000-000-0000-00	9,000	9,000	
Superintendent Travel	010-00000-0-00000-71500-52000-000-0000-00	9,000	9,000	
District Travel	010-00000-0-00000-72000-52000-000-0000-00	500	500	
Maintenance Travel	010-00000-0-00000-81000-52000-xxx-0000-50	4,000	4,000	
Travel - Accreditation	010-00000-0-11100-10000-52000-000-0076-00	3,000	3,000	
Transportation Travel	010-00000-0-11100-36000-52000-000-0000-50	3,000	3,000	
Safety - Professional Development	010-00000-0-11384-21400-52000-000-0000-00	2,500	2,500	
LCAP	010-07200-0-00000-21400-52000-000-7102-00	0	20,000	
Title I	010-30100-0-00000-21400-52000-000-0000-40	133,530	0	
Title I - SV	010-30100-0-00000-21400-52000-708-0000-40	800	0	
Special Ed - IDEEA Resource Specialist	010-33100-0-57700-11200-52000-000-0000-60	3,600	0	
Special Ed - IDEEA Instructional	010-33100-0-57700-21000-52000-000-0000-60	3,600	0	
Title III - Limited English Proficiency	010-42030-0-00000-21400-52000-000-0000-40	4,500	0	
Educator Effectiveness Grant	010-62640-0-00000-21400-52000-000-0000-40	8,600	0	
Career Technical Education Grant Program	010-63870-0-00000-21400-52000-000-0000-40	20,000	20,000	
Special Education - Workability I	010-65200-0-57700-11900-52000-000-0000-60	1,068	0	

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
TRAVEL AND CONFERENCE				
College Readiness Block Grant	010-73380-0-00000-21400-52000-000-0000-40	2,000	52000	0
Total 52000		374,988	Total 52000	193,275
DUES AND MEMBERSHIPS				
School Board	010-00000-0-00000-71100-53000-000-0000-00	10,000	53000	12,000
District Office	010-00000-0-00000-72000-53000-000-0000-00	10,000		8,000
Accreditation	010-00000-0-00000-72000-53000-000-0076-00	8,000		8,000
Sierra Vista	010-00000-0-33000-10000-53000-708-0000-00	1,000		1,000
Title 1 - MO	010-30100-0-11375-10000-53000-368-0000-40	3,800		3,900
Title 1 - TU	010-30100-0-11375-10000-53000-409-0000-40	3,800		3,900
Title 1 - TW	010-30100-0-11375-10000-53000-466-0000-40	3,800		3,900
Total 53000		40,400	Total 53000	40,700
INSURANCE				
District Office	010-00000-0-00000-72000-54000-000-0000-00	230,000	54000	230,000
Transportation	010-00000-0-11100-36000-54000-000-0000-50	50,000		50,000
Total 54000		280,000	Total 54000	280,000
NATURAL GAS (Heat)				
District Office and Special Ed	010-00000-0-00000-82000-55001-000-0000-00	7,400	55001	7,620
Tech Prep	010-00000-0-00000-82000-55001-145-0000-00	1,800		1,860
Mission Oak	010-00000-0-00000-82000-55001-368-0000-00	20,000		20,600
Tulare Union	010-00000-0-00000-82000-55001-409-0000-00	57,800		59,540
Tulare Western	010-00000-0-00000-82000-55001-466-0000-00	59,400		61,190
Sierra Vista	010-00000-0-00000-82000-55001-708-0000-00	1,100		1,130
Accelerated Charter	010-00000-0-00000-82000-55001-793-0000-00	4,100		4,220
Agriculture	010-00000-0-11302-82000-55001-000-0000-00	9,000		9,270
Total 55001		160,600	Total 55001	165,430
ELECTRICITY				
District Office and Special Ed	010-00000-0-00000-82000-55002-000-0000-00	71,500	55002	73,650
Tech Prep	010-00000-0-00000-82000-55002-145-0000-00	35,000		36,050
Mission Oak	010-00000-0-00000-82000-55002-368-0000-00	358,200		368,950

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
ELECTRICITY				
			55002	
Tulare Union	010-00000-0-00000-82000-55002-409-0000-00	336,600		346,700
Tulare Western	010-00000-0-00000-82000-55002-466-0000-00	276,700		285,000
Sierra Vista	010-00000-0-00000-82000-55002-708-0000-00	4,100		4,220
Accelerated Charter	010-00000-0-00000-82000-55002-793-0000-00	27,300		28,120
Agriculture	010-00000-0-11302-82000-55002-000-0000-00	36,000		37,080
Total 55002		1,145,400	Total 55002	1,179,770
WATER/SEWER				
			55003	
District Office and Special Ed	010-00000-0-00000-82000-55003-000-0000-00	10,100		10,400
Tech Prep	010-00000-0-00000-82000-55003-145-0000-00	8,300		8,550
Mission Oak	010-00000-0-00000-82000-55003-368-0000-00	46,700		48,100
Tulare Union	010-00000-0-00000-82000-55003-409-0000-00	95,000		97,850
Tulare Western	010-00000-0-00000-82000-55003-466-0000-00	82,800		85,290
Sierra Vista	010-00000-0-00000-82000-55003-708-0000-00	2,700		2,780
Accelerated Charter	010-00000-0-00000-82000-55003-793-0000-00	3,000		3,090
Agriculture	010-00000-0-11302-82000-55003-000-0000-00	24,600		25,340
Total 55003		273,200	Total 55003	281,400
RENTS, LEASES, REPAIRS, & NON-CAPITALIZED IMPROVEMENTS				
			56000	
District Office	010-00000-0-00000-72000-56000-000-0000-00	10,000		10,000
Data Processing/Technology - Software Licensing	010-00000-0-00000-77000-56000-000-0000-00	190,990		190,990
Automobile Miscellaneous - Labor and Repairs	010-00000-0-00000-81000-56000-000-0046-50	20,000		20,000
Facilities Remodel- ACHS	010-00000-0-00000-85000-56000-793-0129-00	30,000		0
Rental of Facilities (Athletics, PE)	010-00000-0-11100-10000-56000-000-0000-00	50,000		50,000
Textbook Binding	010-00000-0-11100-10000-56000-000-0048-00	10,116		10,496
School Administration - MO	010-00000-0-11100-27000-56000-368-0000-00	5,145		1,050
School Administration - TW	010-00000-0-11100-27000-56000-466-0000-00	0		1,815
Guidance & Counseling - MO	010-00000-0-11100-31100-56000-368-0000-00	500		200
Guidance & Counseling - TW	010-00000-0-11100-31100-56000-466-0000-00	0		2,000
Transportation	010-00000-0-11100-36000-56000-000-0000-50	50,000		50,000
Maintenance - TP	010-00000-0-11100-81000-56000-145-0000-00	702		0
Maintenance - SV	010-00000-0-11100-81000-56000-708-0000-00	1,242		0
Maintenance - ACHS	010-00000-0-11100-81000-56000-793-0000-00	1,404		0

Working Budget 2017-2018		Proposed For 2018-2019	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
RENTS, LEASES, REPAIRS, & NON-CAPITALIZED IMPROVEMENTS			
56000			
Art - MO	010-00000-0-11304-81000-56000-368-0000-00	200	200
Art - TW	010-00000-0-11304-81000-56000-466-0000-00	1,500	0
Business - MO	010-00000-0-11308-81000-56000-368-0000-00	300	100
English - MO	010-00000-0-11316-81000-56000-368-0000-00	400	200
English - TU	010-00000-0-11316-81000-56000-409-0000-00	0	1,000
Foreign Language - MO	010-00000-0-11318-81000-56000-368-0000-00	300	100
Home Economics - MO	010-00000-0-11321-81000-56000-368-0000-00	300	100
Home Economics - TW	010-00000-0-11321-81000-56000-466-0000-00	0	1,600
Industrial Arts - TW	010-00000-0-11323-81000-56000-466-0000-00	1,400	0
Library - MO	010-00000-0-11326-81000-56000-368-0000-00	400	200
Math - MO	010-00000-0-11327-81000-56000-368-0000-00	300	200
Band - MO	010-00000-0-11331-81000-56000-368-0000-00	3,000	3,000
Band - TW	010-00000-0-11331-81000-56000-466-0000-00	3,000	950
Physical Education - MO	010-00000-0-11337-81000-56000-368-0000-00	300	200
Principals Reserve - TP	010-00000-0-11342-81000-56000-145-0000-00	0	275
Principals Reserve - TU	010-00000-0-11342-81000-56000-409-0000-00	13,219	7,375
Principals Reserve - TW	010-00000-0-11342-81000-56000-466-0000-00	6,662	0
Principals Reserve - SV	010-00000-0-11342-81000-56000-708-0000-00	0	460
Principals Reserve - ACHS	010-00000-0-11342-81000-56000-793-0000-00	0	745
Science - MO	010-00000-0-11343-81000-56000-368-0000-00	2,000	2,000
Science - TU	010-00000-0-11343-81000-56000-409-0000-00	2,000	0
Science - TW	010-00000-0-11343-81000-56000-466-0000-00	2,000	3,250
Social Studies - MO	010-00000-0-11345-81000-56000-368-0000-00	400	200
ESL - TW	010-00000-0-11367-81000-56000-466-0000-00	0	500
Safety - Farm	010-00000-0-11384-81000-56000-000-4300-00	7,500	0
Safety - TP	010-00000-0-11384-81000-56000-145-0000-00	5,000	0
Safety - MO	010-00000-0-11384-81000-56000-368-0000-00	15,000	0
Safety - TU	010-00000-0-11384-81000-56000-409-0000-00	23,500	0
Safety - TW	010-00000-0-11384-81000-56000-466-0000-00	20,000	0
Safety - SV	010-00000-0-11384-81000-56000-708-0000-00	9,000	0
Safety - ACHS	010-00000-0-11384-81000-56000-793-0000-00	16,600	0
Maintenance - MO	010-81500-0-00000-81000-56000-368-0000-50	122,485	122,485
Maintenance - TU	010-81500-0-00000-81000-56000-409-0000-50	121,585	121,585

Working Budget 2017-2018		Proposed For 2018-2019		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS	
RENTS, LEASES, REPAIRS, & NON-CAPITALIZED IMPROVEMENTS				
		56000		
Maintenance - TU - Pool	010-81500-0-00000-81000-56000-409-0038-50	20,000	20,000	
Maintenance - TW	010-81500-0-00000-81000-56000-466-0000-50	116,885	116,885	
Maintenance - TW	010-81500-0-00000-81000-56000-466-0038-50	20,000	20,000	
Safety - Adult School	010-99902-0-11384-81000-56000-000-0000-00	6,000	0	
Deferred Maintenance - MO	010-99906-0-00000-81000-56000-368-0000-00	212,000	106,000	
Deferred Maintenance - TU	010-99906-0-00000-81000-56000-409-0000-00	585,600	292,800	
Deferred Maintenance - TW	010-99906-0-00000-81000-56000-466-0000-00	601,000	300,500	
Total 56000		2,309,935	Total 56000	1,459,461
PROFESSIONAL AND CONSULTING SERVICES				
		58000		
Professional Development	010-00000-0-00000-21400-58000-000-0000-00	113,300	15,000	
Board	010-00000-0-00000-71100-58000-000-0000-00	50,000	50,000	
Audit	010-00000-0-00000-71900-58000-000-0000-00	29,850	29,850	
District	010-00000-0-00000-72000-58000-000-0000-00	366,000	160,000	
Advertising	010-00000-0-00000-72000-58000-000-0065-00	4,000	4,000	
Negotiations Support	010-00000-0-00000-74000-58000-000-0000-00	20,000	20,000	
Legal	010-00000-0-00000-76002-58000-000-0000-00	40,000	40,000	
Election Expense	010-00000-0-00000-76002-58000-000-0061-00	48,000	48,000	
Technology	010-00000-0-00000-77000-58000-000-0000-00	20,000	20,000	
Hazardous Materials	010-00000-0-00000-81000-58000-000-0069-50	50,000	50,000	
Instruction	010-00000-0-11100-10000-58000-000-0000-00	0	57,530	
Transportation	010-00000-0-11100-36000-58000-000-0000-50	30,000	0	
Athletic Trainers Contract	010-00000-0-11100-42000-58000-000-0000-00	135,000	135,000	
Security and Alarm Monitoring	010-00000-0-11100-83000-58000-xxx-0000-00	365,900	561,700	
Band - MO	010-00000-0-11331-10000-58000-368-0000-00	2,700	0	
Safety	010-00000-0-11384-10000-58000-000-0000-00	58,160	0	
LCAP	010-07200-0-00000-21400-58000-000-7102-00	0	246,600	
LCAP - Parent Participation	010-07200-0-00000-24950-58000-000-7xxx-00	78,000	78,000	
LCAP	010-07200-0-11100-10000-58000-000-7xxx-00	208,900	48,900	
Title I - Advancement	010-30100-0-11375-10000-58000-000-0000-40	10,000	0	
Medi-Cal MAA	010-56402-0-11100-10000-58000-000-0000-40	13,056	13,056	
Educator Effectiveness Grant	010-62640-0-00000-21400-58000-000-0000-40	75,472	0	
Career Technical Education Grant Program	010-63870-0-11100-10000-58000-000-0000-40	225,000	175,000	

DESCRIPTION		Working Budget 2017-2018	ACCOUNT NUMBER	Proposed For 2018-2019	COMMENTS
PROFESSIONAL AND CONSULTING SERVICES					
College Readiness Grant		95,000	010-73380-0-11100-10000-58000-000-0000-40	58000	0
	Total 58000	2,038,338		Total 58000	1,752,636
PENSION PENALTIES & INTEREST					
Administration		1,000	010-00000-0-00000-71000-58009-000-0000-00		1,000
	Total 58009	1,000		Total 58009	1,000
COMMUNICATIONS					
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		290,000
Transportation		2,000	010-0000-0-11100-36000-59000-000-0000-50		2,000
Maintenance and Operations - TP		1,200	010-00000-0-11100-81000-59000-145-0000-00		1,200
Maintenance and Operations - MO		2,700	010-00000-0-11100-81000-59000-368-0000-00		2,700
Maintenance and Operations - TU		3,600	010-00000-0-11100-81000-59000-409-0000-00		3,600
Maintenance and Operations - TW		2,800	010-00000-0-11100-81000-59000-466-0000-00		2,800
Maintenance and Operations - SV		1,000	010-00000-0-11100-81000-59000-708-0000-00		1,000
Maintenance and Operations - ACHS		1,000	010-00000-0-11100-81000-59000-793-0000-00		1,000
Maintenance and Operations - Agriculture		200	010-00000-0-11302-81000-59000-000-0000-00		200
LCAP		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		540
Title III		3,000	010-42010-0-11100-10000-59000-000-0000-40		7,160
Title III LEP - TU		1,500	010-42030-0-11100-10000-59000-409-0000-40		1,500
Medi-Cal/MAA - TW		2,000	010-56402-0-11100-10000-59000-466-0000-40		2,000
	Total 59000	361,640		Total 59000	365,800
TOTAL - 50000		7,857,953	SERVICES & OTHER OPERATING		6,691,724

DESCRIPTION	Working Budget 2017-2018	ACCOUNT NUMBER	Proposed For 2018-2019	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

SITE IMPROVEMENTS

		61700		
Site Improvements	35,000	010-00000-0-00000-85000-61700-000-0000-50	35,000	
Site Improvements	16,750	010-90103-0-00000-85000-61700-000-0000-00	0	
Site Improvements	500,000	010-90104-0-00000-85000-61700-000-0000-00	0	
Total 61700	551,750	Total 61700	35,000	

NEW EQUIPMENT Items over \$5,000

		64000		
Maintenance	188,820	010-00000-0-00000-81000-64000-000-0000-50	0	
Career Technical Education Grant Program	100,000	010-63870-0-11100-10000-64000-000-0000-40	50,000	
Maintenance - MO	12,515	010-81500-0-00000-81100-64000-368-0000-50	0	
Maintenance - TU	13,415	010-81500-0-00000-81100-64000-409-0000-50	0	
Maintenance - TW	18,115	010-81500-0-00000-81100-64000-466-0000-50	0	
Total 64000	332,865	Total 64000	50,000	

EQUIPMENT REPLACEMENT

		65000		
Transportation	316,000	010-00000-0-11100-36000-65000-000-0000-50	90,000	
Music- TU	77,800	010-00000-0-11331-10000-65000-409-0000-00	0	
Safety - MO	8,000	010-00000-0-11384-10000-65000-368-0000-00	0	
Safety - TU	8,000	010-00000-0-11384-10000-65000-409-0000-00	0	
Safety - TW	8,000	010-00000-0-11384-10000-65000-368-0000-00	0	
Total 65000	417,800	Total 65000	90,000	

TOTAL - 60000

1,302,415

TOTAL CAPITAL OUTLAY

175,000

DESCRIPTION	Working Budget 2017-2018	ACCOUNT NUMBER	Proposed For 2018-2019	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

OTHER OUTGO

70000

Special Education	10,000	010-00000-0-50010-92000-71300-000-0000-00	10,000	
Transfers Between Agencies	896,297	010-00000-0-00000-92000-71420-000-0000-00	970,041	
Transfers of Indirect Costs - Interfund (Fund 130)	-138,737	010-00000-0-00000-72100-73500-000-0000-00	0	
Title I	129,700	010-30100-0-00000-72100-73100-000-0000-40	0	
Special Education - Workability	9,037	010-65200-0-57700-72100-73100-000-0000-60	0	
Interfund Transfers - Indirect Costs	-134,490	010-00000-0-00000-72100-73500-000-0000-00	-134,490	
Debt Service - Capital Lease	55,000	010-00000-0-00000-91000-74390-000-0000-00	55,000	
Interfund Transfers Out	360,000	010-00000-0-00000-93000-76190-000-0000-00	60,000	
Total 70000	1,186,807	Total 70000	960,551	

TOTAL - 70000

1,186,807

TOTAL OTHER OUTGO

960,551

GRAND TOTAL

71,038,804

71,370,450

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

ADULT EDUCATION BUDGET
(FUND 110)
FOR THE FISCAL YEAR 2018-2019

ESTIMATED BEGINNING BALANCE JULY 1, 2018		\$667,815
ESTIMATED INCOME		
82900	Federal Sources	\$241,047
85900	State Sources	\$3,015,214
86600	Interest	\$4,000
86710	Adult Education Fees	\$121,000
86770	Interagency Services Between LEAs	\$229,370
86990	All Other Local Revenue	\$111,000
89190	Interfund Transfers	\$0
		<u>\$3,721,631</u>
TOTAL AVAILABLE FUNDS		<u><u>\$4,389,446</u></u>
ESTIMATED EXPENDITURES		
10000	Certificated Salaries	\$1,675,360
20000	Classified Salaries	\$452,440
30000	Benefits	\$559,146
34000	Health and Welfare	\$379,520
43000	Other Supplies	\$229,335
44000	Non-Capitalized Equipment	\$0
51000	Subagreements for Services	\$99,416
52000	Travel	\$19,645
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>\$3,601,282</u></u>
ESTIMATED ENDING BALANCE JUNE 30, 2019		<u><u>\$788,164</u></u>

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

CAFETERIA BUDGET
(FUND 130)
FOR THE FISCAL YEAR 2018-2019

ESTIMATED BEGINNING BALANCE JULY 1, 2018		\$336,809
ESTIMATED INCOME		
82200	Federal Subsidy	\$2,459,530
82900	All Other Federal Revenue	\$0
85200	State Subsidy	\$180,800
86340	Local Sales	\$292,200
86600	Interest	\$3,000
86990	Other Local Revenue	\$70,000
89160	Transfer from General Fund	\$0
		<u>\$3,005,530</u>
TOTAL AVAILABLE FUNDS		<u><u>\$3,342,339</u></u>
ESTIMATED EXPENDITURES		
22000	Salaries, Food Service & Maintenance	\$681,800
23000	Salaries, Classified Supervisors	\$251,330
29000	Salaries, Student Workers	\$32,770
30000	Benefits	\$170,160
34000	Health and Welfare	\$232,310
43000	Other Supplies	\$77,700
44000	Non-Capitalized Equipment	\$11,750
47000	Food Supplies	\$1,345,400
52000	Travel	\$6,230
53000	Dues & Memberships	\$550
55000	Utilities	\$0
56000	Repairs	\$21,300
58000	Other Administrative	\$34,000
59000	Communications	\$1,750
64000	Equipment	\$0
65000	Equipment Replacement	\$0
73500	Transfers of Indirect Costs	\$134,490
		<u><u>\$3,001,540</u></u>
ESTIMATED ENDING BALANCE JUNE 30, 2019		<u><u>\$340,799</u></u>

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

CAPITAL FACILITIES - DEVELOPER FEES
(FUND 251)
FOR THE FISCAL YEAR 2018-2019

ESTIMATED BEGINNING BALANCE JULY 1, 2018		\$2,770,098
ESTIMATED INCOME		
86600	Interest	\$5,000
86810	Developer Fees	\$420,000
		<u>\$425,000</u>
	TOTAL AVAILABLE FUNDS	<u><u>\$3,195,098</u></u>
ESTIMATED EXPENDITURES		
44000	Non-Capitalized Equipment	\$0
56000	Rents, Leases, & Non-Capitalized Improvements	\$30,000
58000	Services and Operating Expenses	\$18,000
61700	Land Improvements	\$0
62000	Building Projects	\$0
		<u><u>\$48,000</u></u>
ESTIMATED ENDING BALANCE JUNE 30, 2019		<u><u>\$3,147,098</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 2018-2019**

ESTIMATED BEGINNING BALANCE JULY 1, 2018 **\$48,119**

ESTIMATED INCOME

85900	All other State Revenue	\$3,544,000	
86250	RDA Taxes	\$0	
86500	Leases and Rentals	\$0	
86600	Interest	\$60,000	
86990	Other Local Revenues	\$0	
89120	Transfer from General Fund	\$0	
89900	Contributions from Restricted Revenues	\$0	\$3,604,000

TOTAL AVAILABLE FUNDS **\$3,652,119**

ESTIMATED EXPENDITURES

44000	Non-Capitalized Equipment	\$0	
56000	Rentals, Leases, and Repairs	\$0	
58000	Professional/Consulting Services	\$0	
61000	Land	\$0	
62000	Buildings & Improvements	\$3,652,119	
65000	Equipment Replacement	\$0	<u><u>\$3,652,119</u></u>

ESTIMATED ENDING BALANCE JUNE 30, 2019 **\$0**

**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 2018-2019**

ESTIMATED BEGINNING BALANCE JULY 1, 2018		\$202,309
ESTIMATED INCOME		
86310	Surplus Property	\$0
86500	Leases and Rentals	\$0
86600	Interest	\$0
TOTAL AVAILABLE FUNDS		<u><u>\$202,309</u></u>
ESTIMATED EXPENDITURES		
56000	Rentals, Leases, Repairs and Non-Capitalized Improvements	\$0
ESTIMATED ENDING BALANCE JUNE 30, 2019		<u><u>\$202,309</u></u>

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

BOND INTEREST & REDEMPTION FUND #1
(FUND 510)
FOR THE FISCAL YEAR 2018-2019

ESTIMATED BEGINNING BALANCE JULY 1, 2018		\$9,431,614
ESTIMATED INCOME		
86110	Secured Roll Taxes	\$3,740,000
		<u>\$3,740,000</u>
	TOTAL AVAILABLE FUNDS	<u><u>\$13,171,614</u></u>
ESTIMATED EXPENDITURES		
74330	Bond Redemptions	\$1,713,668
74340	Bond Interest & Other Service Charges	\$2,026,332
		<u>\$3,740,000</u>
ESTIMATED ENDING BALANCE JUNE 30, 2019		<u><u>\$9,431,614</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 2018-2019

	ESTIMATED BEGINNING BALANCE JULY 1, 2018		\$1,709,109
ESTIMATED INCOME			
86110	Secured Roll Taxes	\$670,000	<u>\$670,000</u>
TOTAL AVAILABLE FUNDS			<u><u>\$2,379,109</u></u>
ESTIMATED EXPENDITURES			
74330	Bond Redemptions	\$670,000	
74340	Bond Interest & Other Service Charges	\$0	<u><u>\$670,000</u></u>
ESTIMATED ENDING BALANCE JUNE 30, 2019			<u><u>\$1,709,109</u></u>

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

FARM BUDGET
(FUND 631)
FOR THE FISCAL YEAR 2018-2019

ESTIMATED BEGINNING NET ASSETS JULY 1, 2018 **\$371,564**

ESTIMATED INCOME

90100-86390	Dairy	\$384,445	
00000-86500	Leases	\$0	
00000-86600	Interest - Farm	\$200	
90100-86600	Interest - Dairy	\$0	
90100-86990	Dairy - Miscellaneous Sales	\$20,000	
00000-86990	Farm	\$71,020	
89190	Dairy/Farm Interfund Transfer	\$60,000	
			\$535,665

TOTAL AVAILABLE FUNDS

\$907,229

ESTIMATED EXPENDITURES

FARM			DAIRY		
00000-19000	Salaries	\$4,800	90100-19000/22000	Salaries	\$52,600
00000-29003	Student Labor	\$9,000	90100-29003	Student Labor	\$0
00000-30000	Benefits	\$2,020	90100-30000	Benefits	\$13,330
00000-34000	Health/Welfare	\$0	90100-34000	Health/Welfare	\$16,860
00000-43000	Supplies	\$18,000	90100-43000	Supplies	\$261,926
00000-44000	Non-Capitalized Equip	\$6,000	90100-44000	Stock	\$5,000
00000-53000	Dues and Memberships	\$0	90100-53000	Dues and Memberships	\$2,000
00000-55000	Utilities	\$17,000	90100-55000	Utilities	\$11,800
00000-56000	Repairs	\$8,500	90100-56000	Repairs	\$40,000
00000-58000	Other	\$18,000	90100-58000	Other	\$60,000
		\$83,320			\$463,516
					\$546,836

ESTIMATED ENDING NET ASSETS JUNE 30, 2019

\$360,393

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

WAREHOUSE REVOLVING FUND
(FUND 660)
FOR THE FISCAL YEAR 2018-2019

ESTIMATED BEGINNING BALANCE JULY 1, 2018			\$87,633
ESTIMATED INCOME			
86390	Sale of Warehouse Items	\$120,000	
86600	Interest	\$100	<u>\$120,100</u>
TOTAL AVAILABLE FUNDS			<u><u>\$207,733</u></u>
ESTIMATED EXPENDITURES			
43000	Purchase of Warehouse Items	\$120,100	<u><u>\$120,100</u></u>
ESTIMATED ENDING BALANCE JUNE 30, 2019			* <u><u>\$87,633</u></u>

*	<u>\$87,633</u>	Ending Balance
	<u>\$6,985</u>	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 2018-2019

ESTIMATED BEGINNING BALANCE JULY 1, 2018			\$221,005
ESTIMATED INCOME			
86600	Interest	\$3,500	
86990	Other Local Revenue	\$1,000	<u>\$4,500</u>
	TOTAL AVAILABLE FUNDS		<u><u>\$225,505</u></u>
ESTIMATED EXPENDITURES			
44000	Non-Capitalized Equipment	\$15,000	
56000	Repairs	\$50,000	
58000	Other Administrative	\$5,000	<u><u>\$70,000</u></u>
ESTIMATED ENDING BALANCE JUNE 30, 2019			<u><u>\$155,505</u></u>

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

**SELF-INSURANCE HEALTH & WELFARE
(FUND 672)
FOR THE FISCAL YEAR 2018-2019**

ESTIMATED BEGINNING BALANCE JULY 1, 2018		\$2,095,512
ESTIMATED INCOME		
86600	Interest	\$9,000
86740	General Fund Contributions	\$8,445,470
86740	Adult Fund Contributions	\$0
86740	Cafeteria Fund Contributions	\$0
86740	Farm Enterprise Contributions	\$0
86740	Retirees Contributions	\$770,110
		<u>\$9,224,580</u>
TOTAL AVAILABLE FUNDS		<u><u>\$11,320,092</u></u>
ESTIMATED EXPENDITURES		
58000	Payment for Medical Services	\$9,215,580
		<u><u>\$9,215,580</u></u>
ESTIMATED ENDING BALANCE JUNE 30, 2019		<u><u>\$2,104,512</u></u>

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

STUDENT BODY BUDGET
(FUND 950)
FOR THE FISCAL YEAR 2018-2019

ESTIMATED BEGINNING BALANCE JULY 1, 2018		\$1,103,308
ESTIMATED INCOME		
Interest	\$20,003	
Farm	\$96,000	
Tulare Union	\$262,704	
Tulare Western	\$258,494	
Mission Oak	\$215,782	
Sierra Vista	\$1,200	
Adult Education	\$13,600	
Tech Prep	\$65,000	
District	\$250,000	
		<u>\$1,182,783</u>
TOTAL AVAILABLE FUNDS		<u><u>\$2,286,091</u></u>
ESTIMATED EXPENDITURES		
Farm	\$104,219	
Tulare Union	\$300,158	
Tulare Western	\$286,911	
Mission Oak	\$222,179	
Sierra Vista	\$2,200	
Adult Education	\$15,363	
Tech Prep	\$30,000	
District	\$250,000	
		<u><u>\$1,211,030</u></u>
ESTIMATED ENDING BALANCE JUNE 30, 2019		<u><u>\$1,075,061</u></u>

Tulare Joint Union High School District

Adopted Calendar for 2018-2019 School Year

Month	M	T	W	TH	F	Instructional Days	Staff work Days	Significant Dates	Explanation	
August 2018			1	2	3	17	3	August 6	District/Site Meetings	
	6	7	8	9	10			August 7	District/Site Meetings	
	13	14	15	16	17			August 8	Teacher Classroom Work Day	
	20	21	22	23	24			August 9	First Day of School	
	27	28	29	30	31			August 28	Back to School Night (minimum day)	
September 2018	3	4	5	6	7	18	0	September 3	Labor Day	
	10	11	12	13	14			September 12	Fair Day	
	17	18	19	20	21					
	24	25	26	27	28					
October 2018	1	2	3	4	5	23	0		9 wk Grading Period	
	8	9	10	11	12					
	15	16	17	18	19					
	22	23	24	25	26					
November 2018				1	2	16	0		Veteran's Day Thanksgiving Holiday Winter	
	5	6	7	8	9			November 12		
	12	13	14	15	16			November 19 through 23		
	19	20	21	22	23			November 26, 2018		
December 2018	3	4	5	6	7	14	1	Through February 1, 2019	Schedule	
	10	11	12	13	14			December 20	End of the Semester	
	17	18	19	20	21			December 21	Teacher Work Day	
	24	25	26	27	28			December 24 through	(1st Semester - 88 days) Winter	
January 2019		1	2	3	4	January 11	Vacation			
	7	8	9	10	11	13	0		Martin Luther King Day	
	14	15	16	17	18			January 21		
	21	22	23	24	25					
February 2019					1	17	0		Non School Day Lincoln's Birthday President's Day	
	4	5	6	7	8			February 4		
	11	12	13	14	15			February 11		
	18	19	20	21	22			February 18		
March 2019					1	20	0		9 wk Grading period Non School Day	
	4	5	6	7	8			March 22		
	11	12	13	14	15					
	18	19	20	21	22					
April 2019	1	2	3	4	5	16	0		Spring Vacation	
	8	9	10	11	12			April 15 - April 22		
	15	16	17	18	19					
	22	23	24	25	26					
May 2019			1	2	3	22	0		(2nd Semester - 92 Days) Memorial Day	
	6	7	8	9	10			May 27		
	13	14	15	16	17					
	20	21	22	23	24					
June 2019	3	4	5	6	7	4	1	June 5 & 6 - minimum days	End of Semester	
								June 7	Last Teacher Duty Day	

Total Student Instructional Days=180

- ◆ 3 Minimum Days- Back-to-School Night (8/28), June 5 & June 6
- ◆ Winter Schedule: November 26 through February 1 (33 days)
- ◆ Graduation - Tulare Union- June 5, 2019; Mission Oak- June 6, 2019 & Tulare Western - June 7, 2019

Approved by Board on 12/07/17

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

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
SALARY SCHEDULE
2018-2019**

STEP	DSC* with less than BA	A	B	C	D	E
		BA + 15	BA + 30	BA + 45	BA + 60	BA + 60 w/MA
1	\$54,649	\$54,649	\$54,649	\$54,649	\$56,396	\$61,201
2	\$54,649	\$54,649	\$54,649	\$54,649	\$58,623	\$63,417
3	\$54,649	\$54,649	\$54,649	\$54,649	\$60,836	\$65,644
4	\$54,649	\$54,649	\$54,649	\$58,463	\$63,053	\$67,859
5	\$54,649	\$54,649	\$56,415	\$60,681	\$65,268	\$70,075
6	\$55,340	\$55,340	\$58,640	\$62,893	\$67,494	\$72,302
7	\$57,574	\$57,574	\$60,856	\$65,119	\$69,699	\$74,505
8	\$59,781	\$59,781	\$63,062	\$67,318	\$71,917	\$76,722
9	\$61,997	\$61,997	\$65,278	\$69,542	\$74,120	\$78,936
10	\$64,223	\$64,223	\$67,501	\$71,767	\$76,346	\$81,155
11			\$69,712	\$73,975	\$78,573	\$83,370
12			\$71,935	\$76,200	\$80,780	\$85,595
13			\$74,151	\$78,406	\$83,006	\$87,811
14			\$76,364	\$80,630	\$85,222	\$90,026
15			\$78,598	\$82,846	\$87,437	\$92,241
16				\$83,955	\$89,654	\$94,467
17				\$86,662	\$95,793	\$100,679

*Designated Subject Credential (DSC)

MISCELLANEOUS PROVISIONS

1. \$1,414 for M.A. (prior to Class D and E); \$1,573 for Ed.D. or Ph.D.
2. Longevity - members completing 25 or more years of total service will receive a \$1,194 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 2018-2019 year, the SB 813 minimum teacher salary shall be \$54,649 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
2018-2019**

	1st Year	2nd Year	3rd Year	4th Year	5th Year		1st Year	2nd Year	3rd Year	4th Year	5th Year
HEAD VARSITY FOOTBALL COACH	\$4,723	\$4,933	\$5,136	\$5,336	\$5,537	Student Activity Director	\$5,469	\$5,712	\$5,947	\$6,179	\$6,411
HEAD COACHES OF:	\$4,226	\$4,414	\$4,595	\$4,774	\$4,954	Band Director	\$4,226	\$4,414	\$4,595	\$4,774	\$4,954
Baseball/Softball						Senior Class Advisor	\$3,083	\$3,220	\$3,352	\$3,483	\$3,614
Basketball						Student Store Advisor					
Track						Newspaper Advisor	\$2,835	\$2,960	\$3,082	\$3,202	\$3,322
Volleyball						Yearbook Advisor					
Wrestling						FFA Advisor					
HEAD COACHES OF:	\$3,729	\$3,895	\$4,055	\$4,213	\$4,371	Head Campus Supervision	\$2,584	\$2,700	\$2,811	\$2,921	\$3,031
Cross Country						Play Director					
Golf						Chorus					
Soccer						Pep Squad					
Swimming						Wellness Coordinator	\$2,536	\$2,648	\$2,757	\$2,865	\$2,972
Tennis						Stage Band	\$2,387	\$2,493	\$2,595	\$2,696	\$2,798
Waterpolo						Jr. Class Advisor					
Assist. Varsity Football						Soph. Class Advisor					
Head JV Football						Frosh. Class Advisor					
Head Frosh. Football						Band Auxiliary					
ASSIST. COACHES OF:	\$3,331	\$3,479	\$3,622	\$3,763	\$3,905	AVID Coordinator					
Baseball/Softball						CSF Advisor					
Basketball						Character Counts Coordinator					
Track						Link Crew Coordinator					
Wrestling						Assistant Pep Squad Supervisor					
Asst. JV Football						Web Master					
Asst. Frosh. Football						Campus Supervision	\$2,139	\$2,233	\$2,325	\$2,415	\$2,506
ASSIST. COACHES OF:	\$3,232	\$3,375	\$3,514	\$3,651	\$3,788	Academic Decathlon	\$1,890	\$1,973	\$2,054	\$2,134	\$2,215
Cross Country						Forensics					
Golf						Mock Trial					
Gymnastics						Science Olympiad					
Soccer						Cyber Quest Advisor					
Swimming						History Day Coach					
Tennis						Photography	\$1,193	\$1,246	\$1,297	\$1,348	\$1,399
Asst. Volleyball						FBLA					
Waterpolo						FHA/HERO Club Advisor					
Diving (Head)											

DATE OF PAYMENTS

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

DEPARTMENT HEAD/LEAD TEACHER	Number	Periods	\$
	1-12	Sections in the Department	\$2,038
	13-22	Sections in the Department	\$2,408
	23-32	Sections in the Department	\$2,963
	33-42	Sections in the Department	\$3,512
	43-52	Sections in the Department	\$4,076
	53-65	Sections in the Department	\$4,632
	66-79	Sections in the Department	\$5,188
	80+	Sections in the Department	\$5,743

TULARE JOINT UNION HIGH SCHOOL DISTRICT
Base Salary Schedule - 185 days
2018-2019

Step	2018-2019
1	\$49,718
2	\$51,930
3	\$54,062
4	\$56,170
5	\$58,283

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/Home Teaching/Independent Study Salary Schedule

Requirements: Standard Designated
 Subjects Adult Credential with BA.
 Part-Time or Full-Time

Hourly Rate	
Step	2018-2019
1	\$41.93
2	\$43.79
3	\$45.59
4	\$47.37
5-7	\$49.15
8-14	\$51.59
15-16	\$54.14
17	\$56.83

[Hourly Rates in Column "II" are established at .00843305 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 2018-2019 school year, the rate is \$31.45.

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
CERTIFICATED MANAGEMENT-COUNSELOR SALARY SCHEDULE
2018-2019**

YEAR	(A) BA + 30	(B) BA + 60	(C) BA + 60 W/MA
1	\$70,439	\$72,632	\$74,830
2	\$70,439	\$72,632	\$74,830
3	\$70,980	\$73,179	\$75,388
4	\$72,090	\$73,179	\$75,388
5	\$73,179	\$74,288	\$75,660
6	\$73,740	\$74,830	\$78,028
7	\$74,288	\$75,277	\$80,375
8	\$75,387	\$77,627	\$82,735
9	\$76,479	\$79,992	\$85,074
10	\$77,590	\$82,342	\$87,442
11	\$79,815	\$84,691	\$89,791
12	\$82,173	\$87,041	\$92,147
13	\$84,533	\$89,406	\$94,499
14	\$86,881	\$91,755	\$96,864
15		\$94,115	\$99,215
16		\$96,433	\$101,611
17		\$103,036	\$108,293

MISCELLANEOUS PROVISIONS

\$1,425 for M.A. (at Column A only); \$1,584 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.

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
MANAGEMENT SALARY SCHEDULE
2018-2019**

A-Base Salary	\$	85,252	BA with appropriate credential
B-Base Salary	\$	87,721	BA plus MA with appropriate credential
C-Base Salary	\$	90,200	BA plus MA plus Ph.D or Ed.D with appropriate credential

	Job Code	Work Year	Step I	Step II	Step III	Step IV	Step V	Step VI
ELD Coordinator/Migrant Out of School Youth	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
Director - College and Career Readiness	1768	225	1.39	1.41	1.43	1.46	1.49	1.532
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 - Technology/Assessment/Accounts	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
Associate Superintendent - Educational Services	2710	226	1.69	1.71	1.73	1.76	1.79	1.820

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
2018-2019**

Range	Job Title	SACS Job Code	Paid Days Includes Paid Holidays	A	B	C	D	E	F	G
40	Technology Technician II	7623	260	28.15	29.95	31.85	33.76	35.67	37.58	39.48
40	Data Analyst II	5818	260	28.15	29.95	31.85	33.76	35.67	37.58	39.48
35	Lead Mechanic		260	22.31	23.40	24.72	25.99	27.04	28.57	30.17
33	Lead Craftsman	6448	260	21.63	22.69	23.96	25.10	26.03	27.56	29.12
33	Technology Technician I	7619	260	21.63	22.69	23.96	25.10	26.03	27.56	29.12
33	Data Analyst I		260	21.63	22.69	23.96	25.10	26.03	27.56	29.12
30	Accounting Specialist		260	20.86	21.87	23.10	24.29	25.26	26.70	28.20
30	Auto Mechanic	6508	260	20.86	21.87	23.10	24.29	25.26	26.70	28.20
30	Bus Mechanic	6509	260	20.86	21.87	23.10	24.29	25.26	26.70	28.20
30	Carpenter		260	20.86	21.87	23.10	24.29	25.26	26.70	28.20
30	Electrician	6449	260	20.86	21.87	23.10	24.29	25.26	26.70	28.20
30	HVAC Technician		260	20.86	21.87	23.10	24.29	25.26	26.70	28.20
30	Painter		260	20.86	21.87	23.10	24.29	25.26	26.70	28.20
29	Health Service Aide (LVN)		198	19.40	20.37	21.53	22.69	23.64	25.01	26.54
29	Principal's Secretary	7389	260	19.40	20.37	21.53	22.69	23.64	25.01	26.54
28	Warehouse/Purchasing Agent	7402	260	18.71	19.64	20.73	21.89	22.77	24.15	25.63
28	Maintenance Worker	6427	260	18.71	19.64	20.73	21.89	22.77	24.15	25.63
28	Maintenance Worker/Bus Driver	6428	260	18.71	19.64	20.73	21.89	22.77	24.15	25.63
28	Bus Driver Trainer	5300	260	18.71	19.64	20.73	21.89	22.77	24.15	25.63
28	Pool Maintenance Technician	6707	260	18.71	19.64	20.73	21.89	22.77	24.15	25.63
27	Job Developer	8120	198	17.96	18.86	20.02	21.09	21.95	23.35	24.78
27	Work-Based Learning Coordinator		198	17.96	18.86	20.02	21.09	21.95	23.35	24.78
26	Bus Driver	5301	195	17.77	18.64	19.80	20.90	21.74	23.17	24.56
26	Health Service/Instructional Aide		198	17.77	18.64	19.80	20.90	21.74	23.17	24.56
26	Vehicle Service Assistant/Bus Driver		260	17.77	18.64	19.80	20.90	21.74	23.17	24.56
25	Lead Custodian	6124	260	17.56	18.46	19.58	20.69	21.56	22.97	24.35
25	Payroll Clerk	5527	260	17.56	18.46	19.58	20.69	21.56	22.97	24.35
24	Principal's Secretary - Alternative Education	7389	208	17.23	18.09	19.24	20.22	21.17	22.51	24.09
24	Adult School Clerk II	5589	260	17.23	18.09	19.24	20.22	21.17	22.51	24.09
24	Special Education Administrative Secretary	7391	260	17.23	18.09	19.24	20.22	21.17	22.51	24.09
24	Lead Groundskeeper	6413	260	17.23	18.09	19.24	20.22	21.17	22.51	24.09
24	Testing Coordinator/Family & Comm Liaison	9309	198	17.23	18.09	19.24	20.22	21.17	22.51	24.09
23	Account Clerk II	5504	260	16.83	17.67	18.74	19.80	20.77	22.06	23.65
23	Custodian/Bus Driver	6125	260	16.83	17.67	18.74	19.80	20.77	22.06	23.65
23	Groundskeeper/Bus Driver	6411	260	16.83	17.67	18.74	19.80	20.77	22.06	23.65
22	Family & Community Liaison	9309	198	16.51	17.34	18.40	19.44	20.37	21.64	23.02
22	Attendance Clerk	5509	198	16.51	17.34	18.40	19.44	20.37	21.64	23.02
22	School to Career Counseling Technician	7620	198	16.51	17.34	18.40	19.44	20.37	21.64	23.02
22	Counseling Aide	5161	198	16.51	17.34	18.40	19.44	20.37	21.64	23.02
22	Transportation Clerk/Dispatcher	5598	260	16.51	17.34	18.40	19.44	20.37	21.64	23.02
21	Custodian	6125	260	16.11	16.94	18.06	19.06	19.95	21.23	22.79
21	Custodian Utility Worker		260	16.11	16.94	18.06	19.06	19.95	21.23	22.79
21	Counseling Secretary II	7386	260	16.11	16.94	18.06	19.06	19.95	21.23	22.79
21	Career Technician	7621	198	16.11	16.94	18.06	19.06	19.95	21.23	22.79
21	District Media/Textbook Clerk	5599	260	16.11	16.94	18.06	19.06	19.95	21.23	22.79
21	Asst. Principal Secretary	7387	228	16.11	16.94	18.06	19.06	19.95	21.23	22.79
21	Secretary II - Superintendent	7320	260	16.11	16.94	18.06	19.06	19.95	21.23	22.79
21	Technology Secretary		260	16.11	16.94	18.06	19.06	19.95	21.23	22.79
21	MOT Secretary		260	16.11	16.94	18.06	19.06	19.95	21.23	22.79
20	Accounting Clerk II/Banking Clerk	5587	228	15.92	16.71	17.77	18.84	19.71	21.00	22.56
20	Instructional Aide - Special Education	9342	198	15.92	16.71	17.77	18.84	19.71	21.00	22.56
20	Instructional Aide - Sign Language	9345	198	15.92	16.71	17.77	18.84	19.71	21.00	22.56
20	Instructional Aide	5134	198	15.92	16.71	17.77	18.84	19.71	21.00	22.56
20	Tutorial Supervision Aide		198	15.92	16.71	17.77	18.84	19.71	21.00	22.56
19	Groundskeeper	6412	260	15.81	16.61	17.63	18.64	19.55	20.80	22.45
17	School Media/Textbook Clerk	5597	260	15.50	16.28	17.34	18.43	19.29	20.56	22.17
16	School Media/Audio Visual Clerk	5596	208	15.38	16.17	17.20	18.28	19.12	20.35	21.96
16	Locker Room Attendant	9205	205	15.38	16.17	17.20	18.28	19.12	20.35	21.96
14	Counseling - Secretary I	7385	228	14.55	15.29	16.34	17.34	18.21	19.51	21.02
14	Adult School Clerk I	5588	260	14.55	15.29	16.34	17.34	18.21	19.51	21.02
14	Clerical Pool Clerk	5592	198	14.55	15.29	16.34	17.34	18.21	19.51	21.02
14	Migrant Records Clerk	5595	198	14.55	15.29	16.34	17.34	18.21	19.51	21.02
14	Secretary - Special Education - Site	7394	208	14.55	15.29	16.34	17.34	18.21	19.51	21.02
14	Farm Secretary		198	14.55	15.29	16.34	17.34	18.21	19.51	21.02
13	Switchboard/Receptionist	7392	198	13.87	14.56	15.57	16.59	17.58	18.84	20.14
13	Computer Lab Aide	7622	198	13.87	14.56	15.57	16.59	17.58	18.84	20.14

13	Aide - Adult School	5134	198	13.87	14.56	15.57	16.59	17.58	18.84	20.14
13	AVID Tutor		198	13.87	14.56	15.57	16.59	17.58	18.84	20.14
13	Accompanist		198	13.87	14.56	15.57	16.59	17.58	18.84	20.14
12	Food Service Worker - Lead	9084	195	13.64	14.32	15.27	16.24	17.07	18.32	19.67
10	Food Service Worker	9083	195	12.87	13.52	14.51	15.45	16.24	17.45	18.84
10	Food Service Utility Worker		195	12.87	13.52	14.51	15.45	16.24	17.45	18.84
1	Dairy Herdsman	9206	260	11.20	11.20	11.20	11.39	11.99	12.63	13.28

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 7/1/2017, 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; \$75 on the beginning of the sixteenth (16th) year; and \$80 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
2018-2019**

MANAGEMENT TEAM	JOB CODE	WORK YEAR	STEP 1	STEP 2	STEP 3
Business Manager	1930	260	102,222	108,004	113,771
Director - Facilities	1766	260	99,339	104,943	110,547
Director - Technology	1765	260	99,339	104,943	110,547
Maintenance & Operations Supervisor	1085	260	74,187	78,149	82,126
Director - Food Services	1763	260	67,961	73,624	79,288
Transportation Supervisor	2647	260	67,961	73,624	79,288
Attendance Officer	5907	208	62,297	64,560	66,822
Campus Food Service Manager	1917	220	48,478	50,102	51,663

CONFIDENTIAL	JOB CODE	WORK YEAR	STEP 1	STEP 2	STEP 3
Executive Secretary	6401	260	70,150	72,255	74,423
Administrative Assistant	1011	260	51,230	52,767	54,350
Assistant Superintendent's Secretary	7307	260	51,230	52,767	54,350
Director's Secretary	7393	260	51,230	52,767	54,350
Business Manager's Secretary	7388	260	51,230	52,767	54,350

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; \$75 on the sixteenth year; and \$80 on the twenty-first year of service with this district for a maximum of \$225 per month.

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.

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 in 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 1st.
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
2018-2019**

For Preparation of the 2018-2019 Budget		DEADLINE
1.	Budget Advisory Committee Meeting - 3:30 PM	October 3, 2017
2.	Administration will establish Budget Calendar and preliminary formulas for allocation of personnel and supplies.	October/November 2017
3.	Present Budget Calendar and Budget Policy to the Board.	October 5, 2017
4.	Budget Advisory Committee Meeting - 3:45 PM	November 28, 2017
5.	First Interim Report - Budget to Actuals through October 31, 2017.	December 15, 2017
6.	Discuss budget preparation with Principals and Directors at Cabinet.	January 18, 2018
7.	Present Budget Formula to the Board for approval.	January 18, 2018
8.	Budget Advisory Committee Meeting - 3:45 PM	January 23, 2018
9.	Review enrollment projections relative to actuals for current year.	February 2018
10.	Budget requests outside of formula allocations to the District Office from Principals.	March 1, 2018
11.	Second Interim Report - Budget to Actuals through January 31, 2018.	March 15, 2018
12.	Budget Advisory Committee Meeting - 3:30 PM	April 3, 2018
13.	Present estimated ending balances for current year to the Board for review.	May 3, 2018
14.	Budget Advisory Committee review of proposed budget - 3:30 PM	May 22, 2018
15.	Budget available to public for review.	May 25, 2018
16.	Submit Budget to Board for public hearing.	June 5, 2018
17.	Budget adoption by Board.	June 21, 2018
18.	File 2018-2019 Budget with County Superintendent of Schools.	June 26, 2018
19.	County Superintendent reviews 2018-2019 Budget.	August 2018
20.	Budget Revisions due 45 days after State Budget signed by the Governor.	TBD

**FORMULAS FOR ALLOCATING SUPPLIES
2018-2019**

DESCRIPTION OF SUPPLIES	OBJECT NO.	** 2014-2015	2015-2016	*** 2016-2017	2017-2018	Proposed 2018-2019
TEXTBOOKS - BASIC	41000					
Per pupil enrolled plus amount for each pupil over previous year's average enrollment		\$70.80 +\$0.00	\$70.80 +\$0.00	\$70.80 +\$0.00	\$50.00 +\$0.00	\$48.00 +\$0.00
BOOKS & OTHER REFERENCE MATERIALS	42000					
Library (per pupil)		\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
Audio/Visual					\$0.00	\$1.00
OTHER EXPENSE OF INSTRUCTION						
Library Supplemental (per pupil)	43000	\$2.60	\$2.60	\$2.60	\$2.60	\$2.60
Classroom Instructional (per pupil)	43000	\$43.10	\$43.10	\$50.00	\$55.00	\$55.00
Counseling Supplies (per pupil)	43000	\$7.20	\$7.20	\$7.20	\$10.00	\$10.00
Graduation Supplies (per pupil)	43000	\$2.16	\$2.16	\$2.16	\$5.00	\$5.00
Attendance	43000	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
Nurse	43000	\$0.00	\$0.00	\$0.00	min. \$500	min. \$500
Principal's Office Supplies (per pupil enrolled plus amount for each school)	43000	\$4.00 +\$300.00	\$4.00 +\$300.00	\$4.00 +\$300.00	\$5.00 min. \$2,000	\$5.00 min. \$2,000
Pupil Testing Incentives & Snacks (per pupil)	43000			\$2.35	\$10.00 min. \$2,000	\$10.00 min. \$2,000
Summer School Supplies (per est. ADA)	43000	\$4.80	\$4.80	\$4.80	\$4.50	\$4.50
Textbook Supplies (per pupil)	43000	\$1.60	\$1.60	\$1.60	\$1.00	\$1.00
Teacher Travel and Conferences (per pupil enrolled plus amount for each school)	52000	\$3.50 +\$0.00	\$3.50 +\$0.00	\$3.50 +\$0.00	\$5.00 min. \$2,000	\$5.00 min. \$2,000
Textbook Binding Repair (per pupil)	56000	\$3.20	\$3.20	\$3.20	\$2.00	\$2.00
Repairs (per pupil)	56000	\$9.00	\$9.00	\$9.00	\$9.00	\$5.00
Student Travel	57000	\$18.00	\$18.00	\$18.00	\$21.00 min. \$5,000	\$21.00 min. \$5,000
Equipment (per pupil)	44000 64000 65000	\$9.00	\$9.00	\$10.00	\$10.00	\$14.00

TOTALS \$181.36 \$181.36 \$191.61 \$192.50 \$192.50

Est. Enrollment 2018-19: 5544 (MO - 1550; TU - 1675; TW - 2023; TP/CS - 55; SV - 92; AC - 149)

** Includes categorical programs now included in the Local Control Funding Formula (LCFF)

*** Includes instructional materials realignment funds that are now part of the LCFF

**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
22000 Maintenance and Operation
23000 Classified Supervisors & Administrators
24000 Clerical, Technical, and other Office 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
38000 PERS Reduction
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
84350	Class-Size Reduction 9-12
85200	Child Nutrition
85400	Deferred Maintenance Allowance
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.