

Tulare Joint Union High School District

2017-2018

Budget

June 19, 2017



***QUALITY SCHOOLS PREPARING
EXCEPTIONAL STUDENTS***

2017-2018

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 M. MEDEROS

KELLEY NICHOLSON



*"Quality Schools Preparing
Exceptional Students"*

SARAH L. KOLIGIAN, Ed.D.
SUPERINTENDENT

ANTONIO V. RODRIGUEZ
ASSOCIATE SUPERINTENDENT
EDUCATIONAL SERVICES

BARBARA A. ORISIO
ASSISTANT SUPERINTENDENT
HUMAN RESOURCES

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

June 5, 2017

Board of Trustees
Tulare Joint Union High School District

Re: **2017-2018 District Budget**

Dear Board Members:

This book is a summary of the proposed 2017-2018 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 2017-2018 budget presents a decrease in fund balance for the coming year of approximately \$2.8 million. This budget summary was developed as part of the Local Control Accountability Plan (LCAP) and includes almost \$10.8 million in expenditures to provide services to students identified as low income, foster youth, or English learners. Negotiations with our certificated and classified bargaining units have been settled with regard to salaries and those costs are included in this budget. Reopener negotiations with our certificated and classified bargaining units have not been settled and the budget may need to be adjusted once those negotiations have concluded.

The Governor's 2017-2018 May Revision reflects a balanced budget for the current and next two years but also shows weakened revenues in the current and out years. Despite the slowing economy, the Governor continued his investment in education by proposing \$1.4 billion for the Local Control Funding Formula (LCFF) implementation. The LCFF gap has now been closed by 97%, bringing us closer to our target funding. The Governor is preparing for slower economic growth by building a substantial reserve, avoiding new ongoing commitments, paying down debt, downsizing some governmental operations, and seeking new revenue sources. Employer costs for both the State Teachers' Retirement System (STRS) and Public Employees' Retirement System (PERS) continue to increase through 2020-2021 at rates that are expected to far outpace the projected cost of living increases. We could see the state make reductions in the next several years.

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
2017-2018

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

1	<u>BUDGET SUMMARY</u> Contains the budget information in summary form. Budget Summary 2017-2018 Budget Summary 2016-2017
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
2017-2018

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> 2017-2018 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> Tulare County Map 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
2017-2018 BUDGET SUMMARY**

I. 2017-2018 Estimated Beginning Balance \$12,299,159

II. 2017-2018 Estimated Income

Local Control Funding Formula	\$57,588,524	
Federal Sources	\$2,786,742	
State Sources	\$3,832,648	
Local Sources	\$1,966,643	
Other Authorized Transfers In	\$0	
Total		\$66,174,557

III. 2017-2018 TOTAL ESTIMATED AVAILABLE FUNDS \$78,473,716

IV. 2017-2018 Estimated Expenditures

Certificated Salaries	(10000's)	\$28,940,590	
Classified Salaries	(20000's)	\$9,502,984	
Employee Benefits	(30000's)	\$17,302,050	
Books and Supplies	(40000's)	\$3,849,732	
Contracted Services & Operations	(50000's)	\$7,437,882	
Capital Outlay	(60000's)	\$821,800	
Other Outgo	(70000's)	\$1,113,460	
Total			\$68,968,498

V. 2017-2018 ESTIMATED ENDING FUND BALANCE \$9,505,218

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
2016-2017 BUDGET SUMMARY**

I. 2016-2017 Estimated Beginning Balance \$13,410,806

II. 2016-2017 Estimated Income

Local Control Funding Formula	\$55,803,286	
Federal Sources	\$3,398,233	
State Sources	\$4,114,300	
Local Sources	\$2,086,307	
Other Authorized Transfers In	\$0	
Total		\$65,402,126

III. 2016-2017 TOTAL ESTIMATED AVAILABLE FUNDS \$78,812,932

IV. 2016-2017 Estimated Expenditures

Certificated Salaries	(10000's)	\$28,254,002	
Classified Salaries	(20000's)	\$8,473,255	
Employee Benefits	(30000's)	\$15,828,493	
Books and Supplies	(40000's)	\$4,750,782	
Contracted Services & Operations	(50000's)	\$5,666,372	
Capital Outlay	(60000's)	\$1,053,327	
Other Outgo	(70000's)	\$2,487,542	
Total			<u>\$66,513,773</u>

V. 2016-2017 ESTIMATED ENDING FUND BALANCE \$12,299,159

**ESTIMATED CalPADS
ENROLLMENT and ACTUAL ATTENDANCE
2017-2018**

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 2017-2018 is given below. The district is taking a conservative approach and estimating no growth in enrollment.

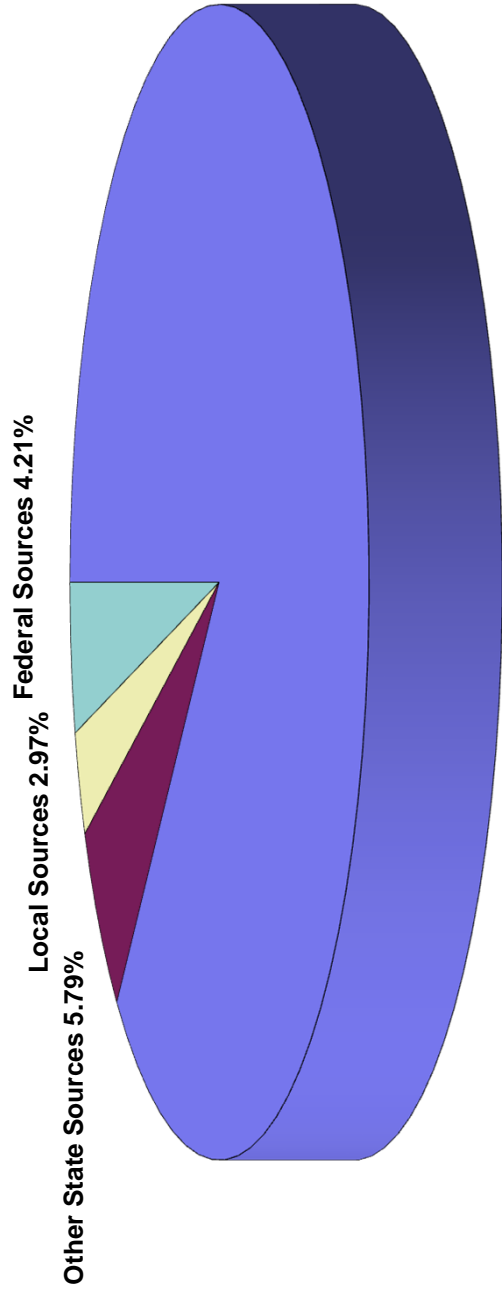
	Tulare Union	Tulare Western	Mission Oak	Total
Projected October CalPADS Enrollment Includes Special Education	<u>1722</u>	<u>1985</u>	<u>1560</u>	<u>5267</u>
Estimated Second Period A.D.A.				<u>4955</u>
Accelerated Charter High School - 156 x 87%				136
Tech Prep High School - 54 x 87%				47
Sierra Vista Charter High School - 138 x 87.3%				120
Countryside High School - 24 x 87%				<u>20</u>
			Total High School A.D.A.	<u>5278</u>
			Prior Year Actual CalPADS	<u>5486</u>

LOCAL CONTROL FUNDING FORMULA (LCFF)

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

A. 2017-2018 Base	<u>\$8,939</u>
B. 2017-2018 Supplemental	<u>\$1,304</u>
C. 2017-2018 Concentration	<u>\$802</u>
	Target per A.D.A. <u>\$11,045</u>
	2017-2018 Funding per ADA <u>\$10,683</u>

**SOURCES OF THE OPERATING DOLLARS
2017-2018**



Local Control Funding Formula 87.03%

- Local Control Funding Formula 87.03%
- Other State Sources 5.79%
- Local Sources 2.97%
- Federal Sources 4.21%

2017-2018 GENERAL FUND INCOME

SOURCE OF REVENUE	Audited Actual	CURRENT YEAR	NEXT YEAR
	2015-2016	2016-2017	Projected
	Beginning Balance	Beginning Balance	Beginning Balance
BEGINNING FUND BALANCE	10,847,883	13,410,805	12,299,159

SOURCE OF REVENUE	2015-2016	CURRENT YEAR	NEXT YEAR
	Actual	2016-2017	2017-2018
	Income	Projected Income as of 5/25/17	Projected Budget

REVENUE LIMIT/LCFF SOURCES

80110 LCFF STATE AID-CURRENT YEAR	33,346,911	36,534,744	38,621,010
80111 LCFF STATE AID CHARTERS - CURRENT YEAR	1,233,502	2,118,634	2,298,152
80120 EDUCATION PROTECTION ACCOUNT	8,073,583	7,877,210	7,380,841
80121 EDUCATION PROTECTION ACCOUNT - CHARTER	29,872	47,132	49,200
80190 STATE AID-PRIOR YEAR	27,685	0	0
80191 STATE AID CHARTERS-PRIOR YEAR	32,682	0	0
80210 HOMEOWNERS' EXEMPTION	90,723	0	0
80410 COUNTY AND DISTRICT TAXES SECURED ROLL TAXES	8,527,101	9,239,321	9,239,321
80420 UNSECURED ROLL TAXES	498,023	0	0
80430 PRIOR YEARS' TAXES	293,979	0	0
80440 SUPPLEMENTAL TAXES	67,893	0	0
80450 ED REV. AUGMENTATION FUNDS	-487,416	0	0
80470 COMMUNITY REDEVELOPMENT FUNDS	113,940	0	0
80471 REDEVELOPMENT PTF RESIDUAL DISTRIBUTIONS	135,076	0	0
80820 OTHER IN-LIEU TAXES	24	0	0
80890 LESS: NON-REVENUE LIMIT (50%) ADJUSTMENT	-12	0	0
80960 TRANSFERS TO CHARTER SCHOOLS IN LIEU OF PROPERTY TAXES	0	-13,755	0
REVENUE LIMIT/LCFF SOURCES TOTAL	51,983,567	55,803,286	57,588,524

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2015-2016	2016-2017	2017-2018
	Actual Income	Projected Income as of 5/25/17	Projected Budget
<u>FEDERAL REVENUE</u>			
81810 SPECIAL EDUCATION ENTITLEMENT	738,679	749,400	746,262
82800 US WILDLIFE RESERVE FUNDS	1,033	0	0
82900 ALL OTHER FEDERAL REVENUE			
30100 IASA Title I Basic Grants	1,716,549	1,700,219	1,306,249
30600 Migrant Program	154,568	116,057	0
30610 Migrant Program - Summer	27,331	25,990	0
35500 Vocational Education Act (VEA)	186,151	206,000	168,331
35550 Vocational Education Act (VEA) - Adult Education	20,285	33,102	24,223
40350 IASA Title II Teacher Quality	180,737	180,454	180,454
42010 Title III - Immigrant Education Program	0	6,058	3,000
42030 Title III - Limited English Proficiency (LEP)	70,583	83,753	83,753
56400 Medi-Cal Billing	39,782	60,000	20,000
56402 Medi-Cal MAA Billing	1,713	35,000	35,000
58132 School Climate Grant	155,243	202,200	219,470
FEDERAL REVENUE TOTAL	3,292,654	3,398,233	2,786,742
<u>OTHER STATE REVENUES</u>			
85500 MANDATED COST REIMBURSEMENTS	2,634,227	0	0
85600 STATE LOTTERY REVENUE			
11000 State Lottery \$126 x 5,075 ADA	814,331	820,000	760,032
63000 Proposition 20 Instructional Materials \$30 x 5,075 ADA	282,414	200,203	237,510
85900 ALL OTHER STATE REVENUE			
00000 Unrestricted Resources	11,984	0	0
62300 CA Clean Energy Jobs Act (Prop 39)	544,421	0	309,427
62640 Educator Effectiveness	415,896	0	0
63870 Career Technical Education Incentive Grant (CTEIG)	0	1,160,371	880,486
65200 Special Education: Project Workability I	117,914	117,914	117,914
70100 Ag Vocational Grant	45,260	40,000	40,000
73380 College Readiness Block Grant	0	638,533	350,000
76900 STRS On-Behalf Pension Contributions	1,400,723	1,137,279	1,137,279
OTHER STATE REVENUES TOTAL	6,267,171	4,114,300	3,832,648

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2015-2016	2016-2017	2017-2018
	Actual Income	Projected Income as of 5/25/17	Projected Budget
<u>OTHER LOCAL REVENUES</u>			
86250 REDEVELOPMENT AGENCY	177,585	50,000	95,000
86310 SALE OF EQUIPMENT, SUPPLIES	67	1,000	1,000
86390 ALL OTHER SALES	0	0	0
86500 LEASES AND RENTALS	125,110	90,000	90,000
86600 INTEREST (1.2% X 14 MIL)	159,441	120,000	171,500
86601 INTEREST - NON-TREASURY ACCOUNTS	11	0	0
86602 INTEREST - REFUND OF FEDERAL/STATE INTEREST	0	-1,000	-1,000
86620 NET INCREASE (DECREASE) FMV INVESTMENTS	105,192	0	0
86710 ADULT EDUCATION FEES	4,698	0	0
86770 INTERAGENCY SERVICES BETWEEN LEAs			
00000 Miscellaneous	0	0	0
63820 California Career Pathway Trust	468,233	221,110	63,904
63822 California Career Pathway Trust - VUSD	0	254,400	254,400
86910 PLUS: MISC FUNDS NON-REVENUE LIMIT (50%) ADJUSTMENT	12	0	0
86990 ALL OTHER LOCAL REVENUE			
00000 Athletic Gate Receipts	157,169	0	1,000
00000 Miscellaneous	-111,625	150,000	150,000
90293 Microsoft Ed Tech K-12 Voucher Software	22,902	0	0
86991 OTHER LOCAL REVENUE-E RATE SUBSIDY	0	0	30,000
87920 SPECIAL ED, SELPA TRANSFERS FROM CO. OFFICES	1,492,366	1,200,797	1,110,839
LOCAL REVENUES TOTAL	2,601,162	2,086,307	1,966,643
<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)	64,144,555	65,402,126	66,174,557
TOTAL NET BEGINNING BALANCE AND INCOME	74,992,438	78,812,931	78,473,716

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 2017-2018.

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	
1997-1998	16,652,501	73.73%	1,446,306	6.40%	3,659,141	16.20%	828,208	3.67%	N/A	0.00%	22,586,156
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

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

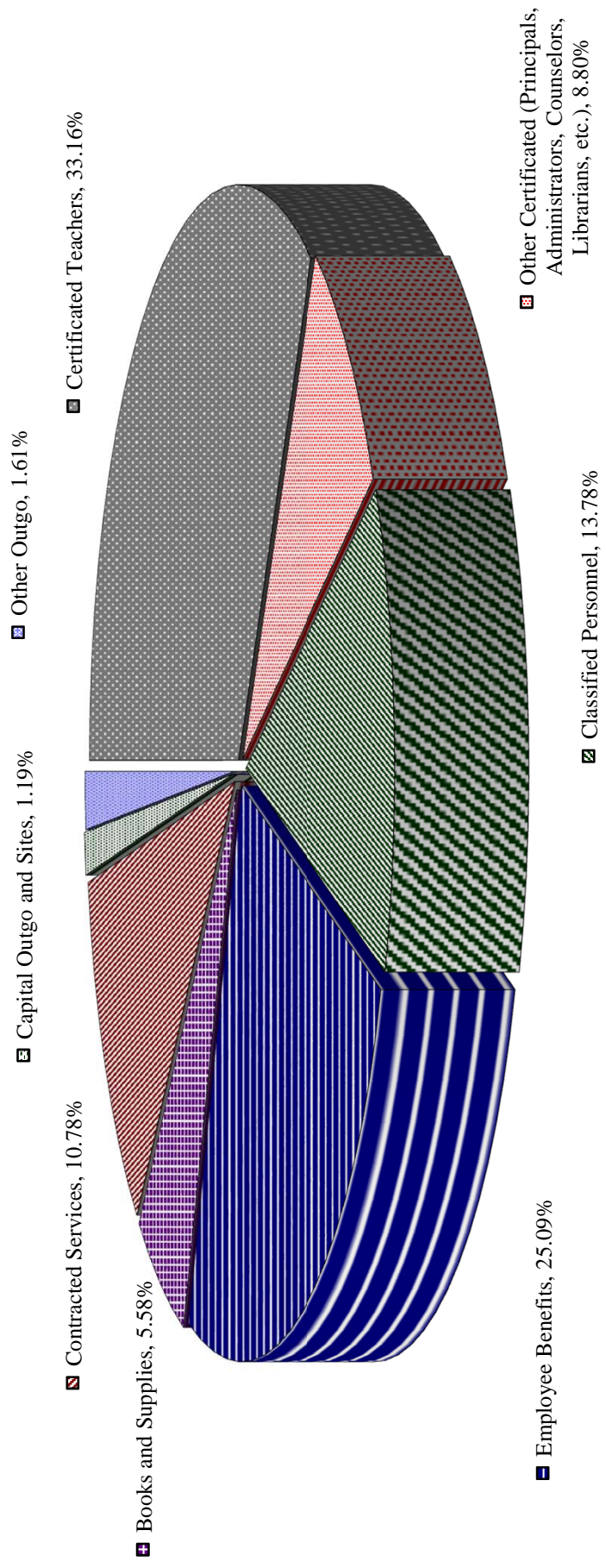
In addition to the Local Control Funding Formula income that comes from the state, special purpose apportionments are available to assist in financing such programs as master plan for special education. In the budgeting process, consideration must be given to the possibility that these programs may be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

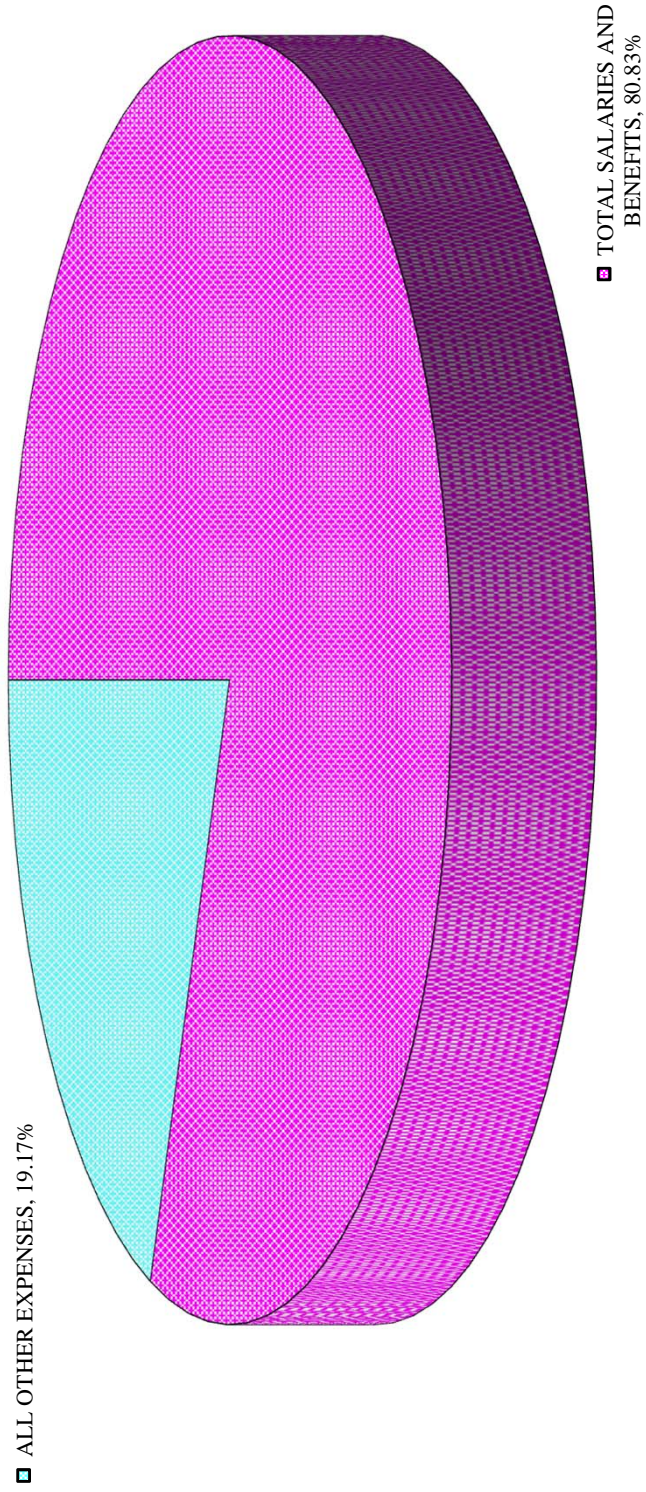
LOCAL REVENUE

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 2017-2018



HOW THE OPERATING BUDGET IS SPENT 2017-2018



2017-2018 GENERAL FUND EXPENDITURES

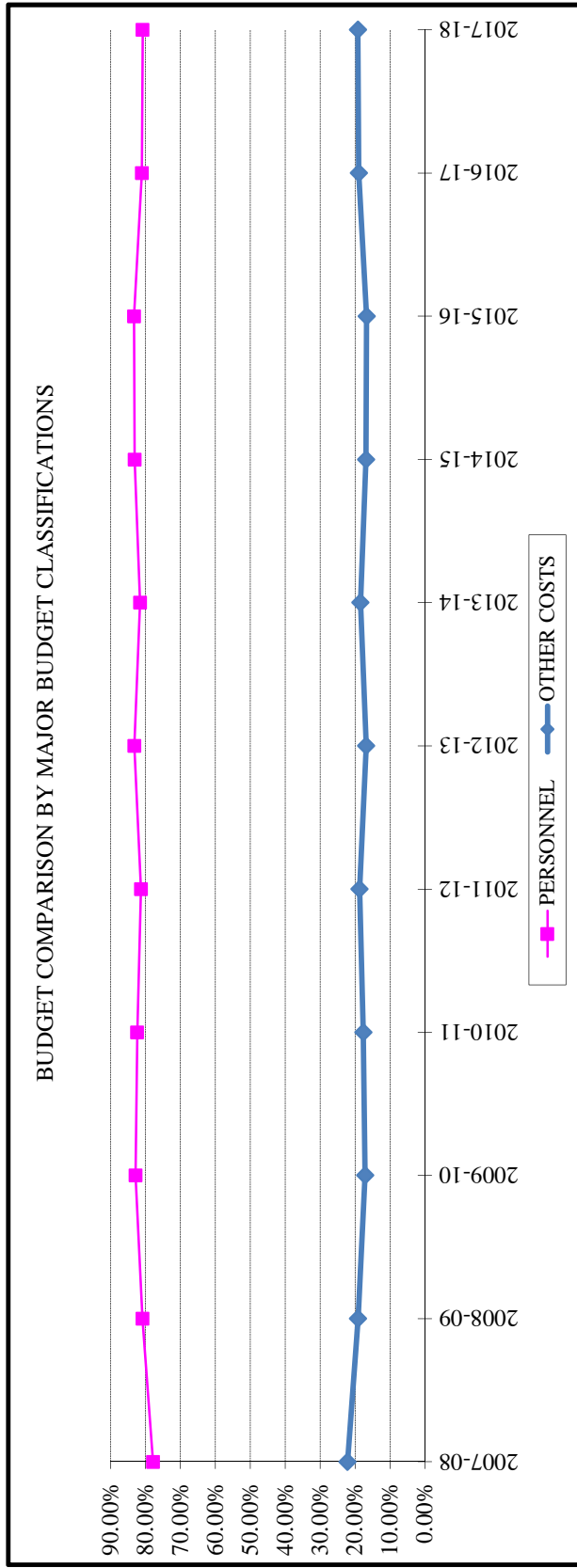
EXPENDITURE CLASSIFICATION	CURRENT YEAR		NEXT YEAR
	2015-2016	2016-2017	2017-2018
	Actual Expenditures	Projected Expenditures as of 5/25/17	Projected Budget
<u>10000</u>	<u>CERTIFICATED SALARIES</u>		
11000 TEACHERS	19,814,109	21,833,962	22,194,390
11002 SUBSTITUTE TEACHERS	735,686	491,910	674,700
12000 CERTIFICATED PUPIL SUPPORT	1,816,030	2,094,980	2,065,800
13000 CERTIFICATED SUPERVISORS & ADMINISTRATORS	2,696,239	3,303,800	3,438,800
19000 OTHER CERTIFICATED SALARIES	483,246	529,350	566,900
TOTAL 10000	25,545,309	28,254,002	28,940,590
<u>20000</u>	<u>CLASSIFIED SALARIES</u>		
21000 INSTRUCTIONAL AIDES	515,296	593,630	679,000
21002 SUBSTITUTE INSTRUCTIONAL AIDES	2,712	3,000	9,000
22000 MAINTENANCE, OPERATIONS, AND TRANSPORTATION	3,444,096	3,867,140	4,442,700
22002 SUBSTITUTE MAINTENANCE, OPERATIONS, AND TRANSPORTATION	134,557	107,000	107,000
23000 CLASSIFIED SUPERVISORS & ADMINISTRATORS	539,509	632,100	669,000
24000 CLERICAL, TECHNICAL, AND OTHER OFFICE STAFF	2,244,295	2,498,110	2,717,270
24002 SUBSTITUTE CLERICAL, TECHNICAL, AND OTHER OFFICE STAFF	5,588	1,500	17,000
29000 OTHER CLASSIFIED	586,781	647,010	727,820
29002 SUBSTITUTE OTHER CLASSIFIED	1,752	1,500	3,000
29003 WORK STUDY STIPENDS	87,624	122,265	131,194
TOTAL 20000	7,562,210	8,473,255	9,502,984
<u>30000</u>	<u>EMPLOYEE BENEFITS</u>		
31000 STATE TEACHERS' RETIREMENT SYSTEM (31010, 31020)	4,085,865	4,397,169	5,300,999
32000 PUBLIC EMPLOYEES' RETIREMENT SYSTEM (32010, 32020)	1,089,697	1,185,499	1,453,830
33000 OLD AGE SURVIVORS DISABILITY INSURANCE ALTERNATIVE RETIREMENT (33012, 33022) & (33014, 33024)	479,613	500,575	591,530
33000 MEDICARE (33013, 33023)	461,427	492,155	555,500
34000 HEALTH AND WELFARE BENEFITS (34010, 34020)	6,733,248	7,128,480	7,170,720
35000 STATE UNEMPLOYMENT INSURANCE (35010, 35020)	16,469	19,895	69,411
36000 WORKERS COMPENSATION INSURANCE (36010, 36020)	955,935	972,020	1,113,950
37000 OTHER POST EMPLOYMENT BENEFITS (37010, 37020)	940,893	967,700	770,110
39000 OTHER BENEFITS (39010, 39020)	144,000	165,000	276,000
TOTAL 30000	14,907,146	15,828,493	17,302,050

2017-2018 GENERAL FUND EXPENDITURES

EXPENDITURE CLASSIFICATION	CURRENT YEAR		NEXT YEAR
	2015-2016	2016-2017	2017-2018
	Actual Expenditures	Projected Expenditures as of 5/25/17	Projected Budget
40000	<u>BOOKS AND SUPPLIES</u>		
41000 APPROVED TEXTBOOKS & CORE CURRICULA MATERIALS	475,113	761,500	275,800
42000 BOOKS & OTHER REFERENCE MATERIALS	13,575	20,500	25,326
43000 MATERIALS AND SUPPLIES	2,619,522	3,681,822	2,820,041
44000 NON-CAPITALIZED EQUIPMENT	136,289	286,960	728,565
TOTAL 40000	3,244,499	4,750,782	3,849,732
50000	<u>CONTRACTED SERVICES AND OTHER OPERATING EXPENSE</u>		
51000 SUBAGREEMENTS FOR SERVICES	584,447	545,000	872,452
52000 TRAVEL AND CONFERENCE	305,767	472,889	321,890
53000 DUES AND MEMBERSHIPS	32,874	32,200	34,200
54000 INSURANCE	93,602	260,000	280,000
55000 OPERATIONS & HOUSEKEEPING SERVICES	1,527,235	1,581,810	1,579,200
56000 RENTS, LEASES, & NON-CAPITALIZED REPAIRS	720,929	903,633	2,322,890
57000 TRANSFERS OF DIRECT AND SUPPORT COSTS	0	0	0
58000 PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES	1,060,631	1,486,000	1,672,110
59000 COMMUNICATIONS	353,423	384,840	355,140
TOTAL 50000	4,678,907	5,666,372	7,437,882
60000	<u>CAPITAL OUTLAY</u>		
61700 SITE IMPROVEMENTS	0	0	500,000
64000 NEW EQUIPMENT	100,424	303,327	120,000
65000 REPLACEMENT EQUIPMENT	17,878	750,000	201,800
TOTAL 60000	118,302	1,053,327	821,800
70000	<u>OTHER OUTGO</u>		
71300 STATE SPECIAL SCHOOLS	2,879	10,000	10,000
71420 OTHER TUITION, EXCESS COSTS, AND/OR DEFICITS PA	804,647	873,032	882,950
73100 TRANSFERS OF INDIRECT COSTS	0	0	0
73500 TRANSFERS OF INDIRECT COSTS - INTERFUND	-189,620	-134,490	-134,490
74390 OTHER DEBT SERVICES - PRINCIPAL	54,721	55,000	55,000
76120 TRANS. TO SPECIAL RESERVE	4,500,000	1,250,000	0
76190 OTHER AUTHORIZED TRANSFERS OUT	434,000	434,000	300,000
TOTAL 70000	5,606,627	2,487,542	1,113,460
GRAND TOTAL EXPENDITURES	61,663,001	66,513,773	68,968,498

**BUDGET COMPARISON
2007-2008 TO 2017-2018
BY MAJOR BUDGET CLASSIFICATIONS**

	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
PERSONNEL COSTS											
10000	44.29%	45.53%	46.49%	45.12%	45.07%	45.53%	44.35%	45.39%	44.59%	43.74%	41.96%
20000	13.54%	13.98%	14.60%	14.58%	13.53%	13.99%	13.74%	13.85%	14.15%	12.58%	13.78%
30000	20.02%	21.36%	21.78%	22.69%	22.68%	23.68%	23.46%	23.89%	24.56%	24.74%	25.09%
TOTAL %	78.87%	77.85%	80.87%	82.87%	82.39%	81.28%	83.20%	81.56%	83.31%	81.06%	80.83%
OTHER COSTS											
40000	6.53%	6.97%	6.59%	5.72%	6.45%	7.58%	6.24%	7.31%	5.77%	6.28%	5.58%
50000	7.26%	7.10%	7.62%	9.58%	8.31%	9.42%	8.97%	9.47%	8.31%	8.49%	10.78%
60000	1.01%	0.74%	0.21%	0.09%	0.00%	0.03%	0.00%	0.03%	0.27%	1.45%	1.19%
70000	6.33%	7.34%	4.71%	1.74%	2.85%	1.69%	1.60%	1.63%	2.34%	2.72%	1.61%
TOTAL %	21.13%	22.15%	19.13%	17.13%	17.61%	18.72%	16.81%	18.44%	16.69%	18.94%	19.17%



EXPENDITURE POLICIES

Explanation of Proposed Appropriations for Salaries

Salaries and Benefits represent the largest single item in the budget. They represent approximately 81% 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

2017-2018 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
2017-2018**

1. TEXTBOOKS - BASIC

Basic Textbooks \$50.00 per pupil enrolled

2. OTHER BOOKS

Library Books \$2.40 per pupil enrolled

Textbook Supplies \$1.00 per pupil enrolled

3. OTHER EXPENSE OF INSTRUCTION

Library Supplemental \$2.60 per pupil enrolled

Classroom Instructional \$55.00 per pupil enrolled

Counseling Supplies \$10.00 per pupil enrolled

Graduation Supplies \$5.00 per pupil enrolled

Miscellaneous Supplies \$1.00 per pupil enrolled

Principal's Office Supplies \$5.00 per pupil enrolled plus \$500
min \$2,000

Student Incentives & Recognition \$10.00 per pupil enrolled
plus \$500

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

Repairs \$9.00 per pupil enrolled

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

Equipment \$10.00 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. The formulas are given on the preceding page.

TEXTBOOKS

Basic Allocation	5639	x	\$50.00	<u>\$281,950</u>
	Total			\$281,950

OTHER BOOKS

Library Books	5267	x	\$2.40	\$12,641
Textbook Supplies	5267	x	\$1.00	<u>\$5,267</u>
	Total			\$17,908

OTHER EXPENSE OF INSTRUCTION

Classroom Instruction Supplies	5639	x	\$55.00	\$310,145	
Counseling Supplies	5639	x	\$10.00	\$56,390	
Graduation Supplies	5639	x	\$5.00	\$28,195	
Miscellaneous Supplies	5639	x	\$1.00	\$5,639	
Principal's Office Supplies	5639	x	\$5.00	\$28,195	min \$2,000
Summer School Supplies	1000	x	\$4.50	\$4,500	
Library Supplemental	5267	x	\$2.60	\$13,694	
Teacher Travel and Conference	5639	x	\$5.00	\$28,195	min \$2,000
Testing Incentives and Snacks	5639	x	\$10.00	\$56,390	min \$2,000
Textbook Binding Repair	5267	x	\$2.00	\$10,534	
Repairs	5639	x	\$9.00	\$50,751	
Student Travel	5639	x	\$21.00	\$118,419	min \$5,000
Equipment	5639	x	\$10.00	\$56,390	

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.

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
CLASSROOM TEACHERS			
		11000	
Professional Development - District	010-00000-0-00000-21400-11000-000-0000-00		55,000
Regular Education	010-00000-0-11100-10000-11000-xxx-0000-00		6,816,100
Saturday School	010-00000-0-11100-10000-11000-xxx-0116-00		15,600
Class Load Stipend	010-00000-0-11100-10000-11000-xxx-0189-00		47,000
School Sponsored Co-Curricular	010-00000-0-11100-41000-11000-xxx-0000-00		453,900
Coaching	010-00000-0-11362-10000-11000-xxx-0000-00		271,100
Home School Instruction	010-00000-0-11379-10000-11000-xxx-0000-00		12,000
Independent Study	010-00000-0-33000-10000-11000-708-0000-00		567,600
Independent Study - Saturday School	010-00000-0-33000-10000-11000-708-0116-00		0
Countryside	010-00000-0-35500-10000-11000-649-0000-00		175,800
LCAP - Professional Development	010-07200-0-00000-21400-11000-xxx-7xxx-00		371,620
LCAP - Instruction	010-07200-0-11100-10000-11000-xxx-7xxx-00		3,807,750
LCAP - Summer School	010-07200-0-11350-10000-11000-000-7105-00		342,120
LCAP - SV	010-07200-0-33000-10000-11000-708-0000-00		0
LCAP - Vocational	010-07200-0-38000-10000-11000-xxx-7xxx-00		1,663,100
Education Protection Account	010-14000-0-11100-10000-11000-xxx-0000-40		5,328,330
Title I	010-30100-0-00000-21400-11000-xxx-0000-40		0
Title I	010-30100-0-11100-10000-11000-xxx-0000-40		136,400
Title I - AVID	010-30100-0-11375-10000-11000-xxx-0000-40		420,900
Title I	010-30600-0-11100-10000-11000-000-0000-40		0
Migrant	010-30600-0-11100-10000-11000-000-0000-40		0
Migrant - Summer	010-30610-0-11100-10000-11000-000-0000-40		0
Special Education	010-33100-0-57700-11200-11000-xxx-0000-60		364,700
Title III - LEP	010-42030-0-11100-10000-11000-000-0000-40		26,790
School Climate Transformation Grant	010-58132-0-11100-10000-11000-xxx-0000-40		57,600
Educator Effectiveness	010-62640-0-00000-21400-11000-000-0000-40		0
California Career Pathway Trust (CCPT) - Engineering	010-63820-0-71205-10000-11000-368-0000-40		17,560

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
CLASSROOM TEACHERS			
	11000		
California Career Pathway Trust (CCPT) - Agri-Science	0	010-63820-0-71217-10000-11000-466-0000-40	0
California Career Pathway Trust (CCPT) - Dig & Perf Arts	23,600	010-63820-0-71221-10000-11000-409-0000-40	0
California Career Pathway Trust (CCPT) - Pre-Med	25,300	010-63820-0-71238-10000-11000-466-0000-40	0
Career Technical Education Incentive Grant (CTEIG) Program	19,600	010-63870-0-11100-10000-11000-xxx-0000-40	60,500
Special Education	1,013,360	010-65000-0-57700-11200-11000-xxx-0000-60	1,115,800
Special Education - Workability I	26,200	010-65200-0-57700-11900-11000-000-0000-60	26,200
College Readiness Block Grant	40,000	010-73380-0-11100-10000-11000-000-0000-40	40,920
Total 11000	21,833,962	11000	22,194,390
SUBSTITUTE TEACHERS			
		11002	
Professional Development	26,000	010-00000-0-00000-21400-11002-000-0000-00	40,000
Regular Education	69,600	010-00000-0-11100-10000-11002-xxx-0000-00	256,800
Regular Education - Prep Time Subs	69,200	010-00000-0-11100-10000-11002-xxx-0190-00	79,300
LCAP - Professional Development	111,460	010-07200-0-00000-21400-11002-000-7xxx-00	126,500
LCAP - Instructional	47,800	010-07200-0-11100-10000-11002-000-7xxx-00	16,800
LCAP - Summer School	4,050	010-07200-0-11350-10000-11002-000-7105-00	4,050
Title I - Staff Development	31,000	010-30100-0-00000-21400-11002-xxx-0000-40	30,000
Title I - AVID	6,000	010-30100-0-11375-10000-11002-xxx-0000-40	6,000
VEA	6,000	010-35500-0-11100-10000-11002-xxx-0000-40	6,000
Title III - LEP	15,000	010-42030-0-11100-10000-11002-xxx-0000-40	16,000
School Climate Transformation Grant	12,200	010-58132-0-11100-10000-11002-xxx-0000-40	14,500
Educator Effectiveness Grant - Professional Development	4,350	010-62640-0-00000-21400-11002-000-0000-40	4,350
Educator Effectiveness Grant	4,350	010-62640-0-11100-10000-11002-000-0000-40	0
California Career Pathway Trust (CCPT)	11,000	010-63820-0-712xx-10000-11002-xxx-0000-40	0
Career Technical Education Incentive Grant (CTEIG) Program	55,400	010-63870-0-11100-10000-11002-000-0000-40	55,400
Special Education	8,500	010-65000-0-57700-11200-11002-xxx-0000-60	9,000

2017-2018 BUDGET WORKSHEETS

DESCRIPTION	Working Budget 2016-2017	ACCOUNT NUMBER	Proposed For 2017-2018	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

SUBSTITUTE TEACHERS

College Readiness Block Grant	10,000	010-73380-0-11100-10000-11002-000-0000-40	10,000	
Total 11002	491,910		674,700	

CERTIFICATED PUPIL SUPPORT

		12000		
Guidance & Counseling	669,350	010-00000-0-11100-31100-12000-xxx-0000-00	837,300	
Psychological Services	211,200	010-00000-0-11100-31200-12000-000-0000-00	0	
LCAP - Counseling	297,300	010-07200-0-11100-31100-12000-xxx-7xxx-00	311,590	
LCAP - Psychological Services	217,180	010-07200-0-11100-31200-12000-xxx-7xxx-00	345,010	
Guidance & Counseling - Lottery	699,950	010-11000-0-11100-31100-12000-xxx-0000-00	571,900	
Total 12000	2,094,980		2,065,800	

SUPERVISORS & ADMINISTRATORS

		13000		
District Office	450,000	010-00000-0-00000-72000-13000-000-0000-00	606,900	
School Administration	1,397,000	010-00000-0-11100-27000-13000-xxx-0000-00	1,545,800	
Guidance & Counseling	239,600	010-00000-0-11100-31100-13000-xxx-0000-00	244,000	
Athletic Directors	318,530	010-00000-0-11100-42000-13000-xxx-0000-00	342,700	
Superintendent	169,500	010-00000-0-11100-71500-13000-000-0000-00	169,500	
School Administration - Tech Prep	149,900	010-00000-0-32000-27000-13000-145-0000-00	155,100	
School Administration - Sierra Vista	122,800	010-00000-0-33000-27000-13000-708-0000-00	130,200	
School Administration - Countryside	99,900	010-00000-0-35500-27000-13000-649-0000-00	104,900	
LCAP - Accelerated Charter	215,470	010-07200-0-11100-27000-13000-793-0000-00	0	
LCAP - Summer School	10,600	010-07200-0-11350-27000-13000-000-7105-00	11,600	
Title I	0	010-30100-0-11100-21000-13000-000-0000-40	0	
Instructional Supervision - Special Education	130,500	010-65000-0-57700-21000-13000-000-0000-60	128,100	
Total 13000	3,303,800		3,438,800	

2017-2018 BUDGET WORKSHEETS

DESCRIPTION	Working Budget 2016-2017	ACCOUNT NUMBER	Proposed For 2017-2018	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

OTHER CERTIFICATED SALARIES

		19000		
Instructional Supervision - Beginning Teacher Support	30,000	010-00000-0-00000-21000-19000-xxx-0000-00	0	
School Nurse	32,200	010-00000-0-11100-31401-19000-000-0000-00	95,500	
LCAP - ELD Coordinator	0	010-07200-0-11100-21000-19000-000-7203-00	95,700	
Title I - School Nurse	0	010-30100-0-11100-31401-19000-000-0000-40	0	
Title I	79,000	010-30100-0-00000-21000-19000-000-0000-40	0	
Title I - AVID	33,550	010-30100-0-11375-21000-19000-000-0000-40	50,400	
Title II - Teacher Quality	209,000	010-40350-0-00000-21400-19000-xxx-0000-40	207,100	
MediCal - MAA - School Nurse	31,200	010-56402-0-11100-31401-19000-000-0000-40	0	
School Climate Transformation Grant	4,000	010-58132-0-00000-21400-19000-000-0000-40	4,000	
School Climate Transformation Grant - PBIS Coordinator	84,300	010-58132-0-11100-31300-19000-000-0000-40	87,000	
Educator Effectiveness Grant (EEG)	26,100	010-62640-0-00000-21400-19000-000-0000-40	27,200	
Total 19000	529,350		Total 19000	566,900

TOTAL - 10000

28,254,002

CERTIFICATED SALARIES

28,940,590

INSTRUCTIONAL AIDES

		21000		
Regular Education	103,400	010-00000-0-11100-10000-21000-xxx-0000-00	108,100	
Independent Study - SV	47,600	010-00000-0-33000-10000-21000-708-0000-00	42,500	
Independent Study - SV - Extra Help/OT	500	010-00000-0-33000-10000-21000-708-0137-00	500	
LCAP	40,530	010-07200-0-11100-10000-21000-000-7108-00	0	
LCAP	0	010-07200-0-11100-10000-21000-xxx-7107-00	45,000	
Title I	17,300	010-30100-0-11100-10000-21000-xxx-0000-40	15,000	
Title I - AVID	45,400	010-30100-0-11375-10000-21000-xxx-0000-40	91,900	
Title III	0	010-42030-0-11100-10000-21000-000-0000-40	0	
Special Education	325,100	010-65000-0-57700-11200-21000-xxx-0000-60	358,100	
Special Education - Workability I	13,800	010-65200-0-57700-11900-21000-000-0000-60	17,900	
Total 21000	593,630		Total 21000	679,000

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS

SUBSTITUTE INSTRUCTIONAL AIDES

	21002		
Instructional Aides	3,000	010-00000-0-11100-10000-21002-xxx-0000-00	6,000
Special Ed	0	010-65000-0-57700-11200-21002-xxx-0000-60	3,000
Total 21002	3,000	Total 21002	9,000

CLASSIFIED SUPPORT

		22000	
Warehousing & Distribution	51,000	010-00000-0-00000-75400-22000-000-0000-50	53,300
Warehousing & Distribution - Extra Work	0	010-00000-0-00000-75400-22000-000-0137-50	2,000
Data Processing	481,500	010-00000-0-00000-77000-22000-xxx-0000-00	581,200
Data Processing - Extra Help/OT	2,000	010-00000-0-00000-77000-22000-000-0137-00	7,000
Maintenance - Grounds	485,300	010-00000-0-00000-81100-22000-xxx-0000-50	486,800
Maintenance - Grounds - Extra Help/OT	108,000	010-00000-0-00000-81100-22000-xxx-0137-50	108,000
Operations - Custodial	1,192,700	010-00000-0-00000-82000-22000-xxx-0000-50	1,348,400
Operations - Custodial - Extra Help/OT	75,000	010-00000-0-00000-82000-22000-xxx-0137-50	75,000
Transportation	159,300	010-00000-0-11100-36000-22000-000-0000-50	219,100
Transportation - Drivers	741,900	010-00000-0-11100-36000-22000-000-0056-50	883,800
Transportation - Extra Help/OT	9,000	010-00000-0-11100-36000-22000-000-0137-50	12,000
Migrant - Parent Participation	240	010-30600-0-00000-24950-22000-000-0000-40	0
Maintenance	472,000	010-81500-0-00000-81000-22000-xxx-0000-50	566,700
Maintenance & Operations - Pool	49,200	010-81500-0-00000-81000-22000-xxx-0038-50	49,400
Maintenance & Operations - Extra Help/OT	40,000	010-81500-0-00000-81000-22000-xxx-0137-50	50,000
Total 22000	3,867,140	Total 22000	4,442,700

SUBSTITUTE CLASSIFIED SUPPORT

		22002	
Maintenance & Operations - Warehouse	2,000	010-00000-0-00000-75400-22002-000-0000-50	2,000
Maintenance & Operations	105,000	010-00000-0-00000-81000-22002-xxx-0000-50	105,000
Total 22002	107,000	Total 22002	107,000

2017-2018 BUDGET WORKSHEETS

DESCRIPTION	Working Budget 2016-2017	ACCOUNT NUMBER	Proposed For 2017-2018	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

CLASSIFIED SUPERVISORS' AND ADMINISTRATORS

		23000		
Board	2,600	010-00000-0-00000-71100-23000-000-0000-00	3,600	
District Office	108,400	010-00000-0-00000-72000-23000-000-0000-00	116,500	
Data Processing Services	105,300	010-00000-0-00000-77000-23000-000-0000-00	112,400	
Transportation Home to School	75,600	010-00000-0-11100-36000-23000-000-0000-50	79,300	
Maintenance	340,200	010-81500-0-00000-81000-23000-xxx-0000-50	357,200	
Total 23000	632,100	Total 23000	669,000	

CLERICAL, TECHNICAL & OFFICE STAFF

		24000		
District Office	690,600	010-00000-0-00000-72000-24000-000-0000-00	772,500	
District Office - Extra Work	0	010-00000-0-00000-72000-24000-000-0137-00	500	
Data Processing Services	45,300	010-00000-0-00000-77000-24000-000-0000-00	49,300	
Clerical - Maintenance and Operations	45,300	010-00000-0-00000-81000-24000-000-0000-50	49,300	
Instructional Library, Media & Technology	169,600	010-00000-0-11100-24200-24000-xxx-0000-00	180,300	
Career Technicians	108,100	010-00000-0-11100-24900-24000-xxx-0000-00	122,500	
School Administration	434,300	010-00000-0-11100-27000-24000-xxx-0000-00	493,800	
School Administration - Extra Help/OT	2,000	010-00000-0-11100-27000-24000-xxx-0137-00	2,000	
Guidance & Counseling	364,400	010-00000-0-11100-31100-24000-xxx-0000-00	433,200	
Guidance & Counseling - Extra Help/OT	1,500	010-00000-0-11100-31100-24000-xxx-0137-00	1,500	
Attendance & Social Work	242,200	010-00000-0-11100-31300-24000-xxx-0000-00	275,800	
Transportation	38,600	010-00000-0-11100-36000-24000-000-0000-50	41,200	
Clerical - Ag Farm	31,200	010-00000-0-11302-27000-24000-000-0000-00	33,600	
Tech Prep	34,600	010-00000-0-32000-27000-24000-145-0000-00	40,200	
Sierra Vista	42,400	010-00000-0-33000-27000-24000-708-0000-00	46,300	
LCAP - Summer School	5,490	010-07200-0-11350-27000-24000-000-7105-00	5,770	
Title I	37,870	010-30100-0-00000-21000-24000-000-0000-40	22,500	
Title I	26,300	010-30100-0-11100-21000-24000-xxx-0000-40	0	

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS

CLERICAL, TECHNICAL & OFFICE STAFF

		24000	
Title I - Counseling	010-30100-0-11100-31100-24000-368-0000-40	19,400	0
Migrant - Regular	010-30600-0-00000-21000-24000-000-0000-40	9,500	0
Migrant - Summer	010-30600-0-11100-21000-24000-000-0000-40	2,250	0
Special Education - IDEA	010-33100-0-57700-27000-24000-xxx-0000-60	89,400	95,900
Special Education	010-65000-0-57700-21000-24000-000-0000-60	47,800	51,100
College Readiness Block Grant	010-73380-0-00000-21000-24000-000-0000-40	10,000	0
Total 24000		2,498,110	2,717,270

Total 24000 2,717,270

SUBSTITUTE CLERICAL, TECHNICAL & OFFICE STAFF

			24002
Instructional Library, Media & Technology	010-00000-0-11100-24200-24002-409-0000-00	0	1,000
School Administration	010-00000-0-11100-27000-24002-xxx-0000-00	1,500	7,000
Guidance & Counseling	010-00000-0-11100-31100-24002-xxx-0000-00	0	3,000
Attendance & Social Work	010-00000-0-11100-31300-24002-xxx-0000-00	0	6,000
School Administration - Substitute	010-00000-0-32000-27000-24000-145-0000-00	0	0
Total 24002		1,500	17,000

Total 24002 17,000

OTHER CLASSIFIED

			29000
Attendance & Social Work	010-00000-0-11100-31300-29000-xxx-0000-00	25,160	26,600
Health Services	010-00000-0-11100-31400-29000-xxx-0000-00	42,300	75,500
Extra Curricular	010-00000-0-11100-41000-29000-xxx-0000-00	37,300	33,000
School-Sponsored Athletics	010-00000-0-11100-42000-29000-xxx-0000-00	15,000	18,000
Coaching	010-00000-0-11362-10000-29000-xxx-0000-00	346,800	347,900
LCAP - Parent Participation	010-07200-0-00000-24950-29000-000-7301-00	0	2,720
LCAP - Attendance & Social Services	010-07200-0-11100-31300-29000-000-7306-00	62,800	70,100
LCAP - Health Services	010-07200-0-11100-31400-29000-409-7312-00	0	28,700
Title I - Attendance & Social Services	010-30100-0-11100-31300-29000-xxx-0000-40	100,300	107,900
Title I - Health Services	010-30100-0-11100-31400-29000-xxx-0000-40	0	0

2017-2018 BUDGET WORKSHEETS

DESCRIPTION	Working Budget 2016-2017	ACCOUNT NUMBER	Proposed For 2017-2018	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

OTHER CLASSIFIED

		29000		
VEA	2,000	010-35500-0-11100-10000-29000-000-0000-40	2,000	
Title III - LEP	30	010-42030-0-11100-10000-29000-000-0000-40	200	
Medi-Cal MAA - Health Services	0	010-56402-0-11100-31400-29000-xxx-0000-40	0	
Career Technical Grant Program	0	010-63870-0-11100-21000-29000-000-0000-40	0	
Career Technical Grant Program - Counseling	15,320	010-63870-0-11100-31100-29000-000-0000-40	15,200	
Total 29000	647,010		Total 29000	727,820

SUBSTITUTE OTHER CLASSIFIED

		29002		
Professional Development	1,500	010-00000-0-11100-21400-29002-xxx-0000-00	0	
Health Services	0	010-00000-0-11100-31400-29002-xxx-0000-00	3,000	
Total 29002	1,500		Total 29002	3,000

WORK STUDY STIPENDS

		29003		
Co-op/Work Experience Students	59,200	010-00000-0-11100-10000-29003-xxx-0000-00	69,750	2/site, 4 hrs/day, 180 days
Title III	35	010-42030-0-11100-10000-29003-000-0000-40	0	
Special Education - Workability I	63,030	010-65200-0-57700-11900-29003-000-0000-60	61,444	
Total 29003	122,265		Total 29003	131,194

TOTAL - 20000

8,473,255 **CLASSIFIED SALARIES** **9,502,984**

EMPLOYEE BENEFITS

STRS

		31000		
Certificated Employees	4,396,619	31010	5,300,999	14.43%
Classified Employees	550	31020	0	
Total 31000	4,397,169		Total 31000	5,300,999

2017-2018 BUDGET WORKSHEETS

DESCRIPTION	Working Budget 2016-2017	ACCOUNT NUMBER	Proposed For 2017-2018	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

PERS

			32000	
Certificated Employees	0	32010	13,980	17.80%
Classified Employees	1,185,499	32020	1,439,850	

Total 32000 1,185,499 Total 32000 1,453,830

OASDI/FICA

			33000	
Certificated Employees	0	33012	4,870	6.2%
Classified Employees	500,575	33022	586,660	

Total OASDI 500,575 Total OASDI 591,530

MEDICARE

			33000	
Certificated Employees	373,000	33013	419,870	1.45%
Classified Employees	119,155	33023	135,630	

Total Medicare 492,155 Total Medicare 555,500

HEALTH AND WELFARE

			34000	
Certificated Employees	4,456,310	34010	4,564,080	284 x \$15,920 + 38 x \$16,020
Classified Employees	2,672,170	34020	2,606,640	151 x \$16,860 + 30 x \$1,620

Total 34000 7,128,480 Total 34000 7,170,720

UNEMPLOYMENT INSURANCE

			35000	
Certificated Employees	15,120	35010	14,691	0.50%
Classified Employees	4,775	35020	54,720	

Total 35000 19,895 Total 35000 69,411

2017-2018 BUDGET WORKSHEETS

DESCRIPTION	Working Budget 2016-2017	ACCOUNT NUMBER	Proposed For 2017-2018	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

WORKERS COMPENSATION

		36000		
Certificated Employees	747,230	36010	839,090	2.898%
Classified Employees	224,790	36020	274,860	
Total 36000	972,020		1,113,950	

OPEB, ALLOCATED

		37000		
Certificated Retirees	536,570	37010	436,060	29 x \$15,040
Classified Retirees	431,130	37020	334,050	20 x \$16,700
Total 37000	967,700		770,110	

OTHER BENEFITS

		39000		
Certificated Retirees	123,000	39010	180,000	
Classified Retirees	42,000	39020	96,000	
Total 39000	165,000		276,000	

TOTAL - 30000

15,828,493

EMPLOYEE BENEFITS

17,302,050

TEXTBOOKS & CORE CURRICULA MATERIALS

		41000		
Instructional Materials - DO	132,000	010-00000-0-111100-10000-41000-000-0000-00	0	
Instructional Materials - TP	5,000	010-00000-0-111100-10000-41000-145-0000-00	4,750	95 x \$50
Instructional Materials - MO	85,000	010-00000-0-111100-10000-41000-368-0000-00	73,200	1464 x \$50
Instructional Materials - TU	90,000	010-00000-0-111100-10000-41000-409-0000-00	87,000	1740 x \$50
Instructional Materials - TW	90,000	010-00000-0-111100-10000-41000-466-0000-00	92,700	1854 x \$50
Instructional Materials - CS	5,000	010-00000-0-111100-10000-41000-649-0000-00	1,000	20 x \$50
Instructional Materials - SV	5,000	010-00000-0-111100-10000-41000-708-0000-00	9,350	187 x \$50
Instructional Materials - AC	35,000	010-00000-0-111100-10000-41000-793-0000-00	7,800	156 x \$50
LCAP	270,000	010-07200-0-111100-10000-41000-000-7103-00	0	

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS

TEXTBOOKS & CORE CURRICULA MATERIALS

LCAP - SV	010-07200-0-33000-10000-41000-708-0000-00	44,500	0
Total 41000		761,500	275,800
		41000	

BOOKS & OTHER REFERENCE MATERIALS

Regular Education - Textbook Supply - MO	010-00000-0-11100-10000-42000-368-0000-00	2,408	3,514	1464 x \$2.40
Regular Education - Textbook Supply - TU	010-00000-0-11100-10000-42000-409-0000-00	2,717	4,176	1740 x \$2.40
Regular Education - Textbook Supply - TW	010-00000-0-11100-10000-42000-466-0000-00	3,075	4,450	1854 x \$2.40
Library - MO (other books)	010-00000-0-11326-10000-42000-368-0000-00	3,612	3,806	1464 x \$2.60
Library - TU (other books)	010-00000-0-11326-10000-42000-409-0000-00	4,075	4,560	1740 x \$2.60
Library - TW (other books)	010-00000-0-11326-10000-42000-466-0000-00	4,613	4,820	1854 x \$2.60
Total 42000		20,500	25,326	
			42000	

MATERIALS & SUPPLIES

District Office - Professional Development	010-00000-0-00000-21400-43000-000-0000-00	5,000	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	30,000	30,000	
Data Processing & Technology	010-00000-0-00000-77000-43000-000-0000-00	10,000	20,000	
Maintenance & Operations - Hazardous Materials	010-00000-0-00000-81000-43000-000-0069-50	1,000	1,000	
Maintenance & Operations - Pool - TU	010-00000-0-00000-81000-43000-409-0038-50	7,000	7,000	
Maintenance & Operations - Pool - TW	010-00000-0-00000-81000-43000-466-0038-50	7,000	7,000	
Maintenance - Carpenter, Electrician, HVAC	010-00000-0-00000-81101-43000-000-0000-50	4,000	4,000	
Vehicle Maintenance - Fuel	010-00000-0-00000-81101-43000-000-0010-50	70,000	60,000	
Vehicle Maintenance - Oil	010-00000-0-00000-81101-43000-000-0011-50	2,000	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	2,000	5,000	

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	COMMENTS	
MATERIALS & SUPPLIES			
	43000		
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
Instruction - Star Testing Materials	010-00000-0-11100-10000-43000-xxx-0000-00	0	0
Student Incentives & Recognition - TP	010-00000-0-11100-10000-43000-145-0130-00	183	270 115 x \$2.35
Student Incentives & Recognition - MO	010-00000-0-11100-10000-43000-368-0130-00	3,537	3,440 1464 x \$2.35
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	3,990	4,089 1740 x \$2.35
Student Incentives & Recognition - TW	010-00000-0-11100-10000-43000-466-0130-00	4,617	4,357 1854 x \$2.35
Instructional Supplies - ACHS	010-00000-0-11100-10000-43000-793-0000-00	0	8,580 156 x \$55.00
Student Incentives & Recognition - ACHS	010-00000-0-11100-10000-43000-793-0130-00	367	367 156 x \$2.35
Audio Visual - Parts and Supplies Only - MO	010-00000-0-11100-24202-43000-368-0000-00	1,505	1,464 1464 x \$1.00
Audio Visual - Parts and Supplies Only - TU	010-00000-0-11100-24202-43000-409-0000-00	1,698	1,740 1740 x \$1.00
Audio Visual - Parts and Supplies Only - TW	010-00000-0-11100-24202-43000-466-0000-00	1,922	1,854 1854 x \$1.00
School Administration - TP	010-00000-0-11100-27000-43000-145-0000-00	612	875 115 x \$4.00 + \$500
School Administration - TP - Grad Supplies	010-00000-0-11100-27000-43000-145-0156-00	168	575 115 x \$5.00
School Administration - MO	010-00000-0-11100-27000-43000-368-0000-00	6,320	7,620 1464 x \$4.00 + \$500
School Administration - MO - Grad Supplies	010-00000-0-11100-27000-43000-368-0156-00	3,251	7,320 1464 x \$5.00
School Administration - TU	010-00000-0-11100-27000-43000-409-0000-00	7,092	9,000 1740 x \$4.00 + \$500
School Administration - TU - Grad Supplies	010-00000-0-11100-27000-43000-409-0156-00	3,668	8,700 1740 x \$5.00
School Administration - TW	010-00000-0-11100-27000-43000-466-0000-00	9,018	9,570 1854 x \$4.00 + \$500

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
MATERIALS & SUPPLIES				
	43000			
School Administration - TW - Grad Supplies	010-00000-0-11100-27000-43000-466-0156-00	4,152	9,270	1854 x \$5.00
School Administration - ACHS	010-00000-0-11100-27000-43000-793-0000-00	924	1,080	
School Administration - ACHS - Grad Supplies	010-00000-0-11100-27000-43000-793-0156-00	0	780	
Guidance & Counseling - TP	010-00000-0-11100-31100-43000-145-0000-00	0	1,150	
Guidance & Counseling - MO	010-00000-0-11100-31100-43000-368-0000-00	10,836	14,640	1464 x \$10.00
Guidance & Counseling - TU	010-00000-0-11100-31100-43000-409-0000-00	12,226	17,400	1740 x \$10.00
Guidance & Counseling - TW	010-00000-0-11100-31100-43000-466-0000-00	13,838	18,540	1854 x \$10.00
Guidance & Counseling - SV	010-00000-0-11100-31100-43000-708-0000-00	0	1,870	
Guidance & Counseling - ACHS	010-00000-0-11100-31100-43000-793-0000-00	1,123	1,560	
Attendance & Social Work - MO	010-00000-0-11100-31300-43000-368-0000-00	753	732	1464 x \$0.50
Attendance & Social Work - TU	010-00000-0-11100-31300-43000-409-0000-00	849	870	1740 x \$0.50
Attendance & Social Work - TW	010-00000-0-11100-31300-43000-466-0000-00	961	927	1854 x \$0.50
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	
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	
Athletics (Football tickets, field chalk, paint)	010-00000-0-11100-42000-43000-000-0000-00	7,000	10,000	
Athletics - TP	010-00000-0-11100-42000-43000-145-0000-00	2,400	2,400	115 x \$21.00
Athletics - MO	010-00000-0-11100-42000-43000-368-xxxx-00	94,250	94,250	
Athletics - TU	010-00000-0-11100-42000-43000-409-xxxx-00	94,450	94,450	
Athletics - TW	010-00000-0-11100-42000-43000-466-xxxx-00	95,220	81,970	

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
MATERIALS & SUPPLIES			
	43000		
Athletics - ACHS	0	010-00000-0-11110-42000-43000-793-xxxx-00	3,276 156 x \$21.00
Art - MO	3,500	010-00000-0-11304-10000-43000-368-0000-00	3,500
Art - TU	5,000	010-00000-0-11304-10000-43000-409-0000-00	5,000
Art - TW	8,300	010-00000-0-11304-10000-43000-466-0000-00	8,300
Business - MO	1,000	010-00000-0-11308-10000-43000-368-0000-00	0
Business - TU	1,500	010-00000-0-11308-10000-43000-409-0000-00	1,500
Business - TW	3,500	010-00000-0-11308-10000-43000-466-0000-00	3,500
Drama - MO	2,100	010-00000-0-11311-10000-43000-368-0000-00	1,000
Drama - TU	1,250	010-00000-0-11311-10000-43000-409-0000-00	1,250
Drama - TW	2,100	010-00000-0-11311-10000-43000-466-0000-00	2,100
English - MO	10,000	010-00000-0-11316-10000-43000-368-0000-00	10,000
English - TU	10,000	010-00000-0-11316-10000-43000-409-0000-00	10,000
English - TW	17,500	010-00000-0-11316-10000-43000-466-0000-00	18,000
Foreign Language - MO	5,800	010-00000-0-11318-10000-43000-368-0000-00	5,800
Foreign Language - TU	5,000	010-00000-0-11318-10000-43000-409-0000-00	5,000
Foreign Language - TW	5,000	010-00000-0-11318-10000-43000-466-0000-00	5,490
Home Economics - MO	7,000	010-00000-0-11321-10000-43000-368-0000-00	7,000
Home Economics - TU	5,000	010-00000-0-11321-10000-43000-409-0000-00	5,000
Home Economics - TW	8,000	010-00000-0-11321-10000-43000-466-0000-00	8,000
Industrial Arts - TU	5,000	010-00000-0-11323-10000-43000-409-0000-00	5,000
Journalism - MO	200	010-00000-0-11324-10000-43000-368-0000-00	200
Journalism - TU	500	010-00000-0-11324-10000-43000-409-0000-00	500
Journalism - TW	1,100	010-00000-0-11324-10000-43000-466-0000-00	1,000
Library - MO	3,913	010-00000-0-11326-10000-43000-368-0000-00	0 1464 x \$2.40
Library - TU	3,129	010-00000-0-11326-10000-43000-409-0000-00	0 1740 x \$2.40
Library - TW	4,997	010-00000-0-11326-10000-43000-466-0000-00	0 1854 x \$2.40
Math - MO	7,000	010-00000-0-11327-10000-43000-368-0000-00	5,000

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
MATERIALS & SUPPLIES			
	43000		
Math - TU	9,000	010-00000-0-11327-10000-43000-409-0000-00	9,000
Math - TW	11,000	010-00000-0-11327-10000-43000-466-0000-00	12,000
Band - MO	9,340	010-00000-0-11331-10000-43000-368-0000-00	10,000
Band - TU	4,240	010-00000-0-11331-10000-43000-409-0000-00	3,500
Band - TW	15,591	010-00000-0-11331-10000-43000-466-0000-00	7,500
Choir - TW	2,200	010-00000-0-11332-10000-43000-466-0000-00	2,200
Instrumental - MO	0	010-00000-0-11334-10000-43000-368-0000-00	0
Instrumental - TU	300	010-00000-0-11334-10000-43000-409-0000-00	300
Instrumental - TW	1,400	010-00000-0-11334-10000-43000-466-0000-00	1,400
Physical Education - MO	6,000	010-00000-0-11337-10000-43000-368-0000-00	6,000
Physical Education - TU	2,500	010-00000-0-11337-10000-43000-409-0000-00	2,500
Physical Education - TW	6,900	010-00000-0-11337-10000-43000-466-0000-00	5,500
Principal Reserve - TP	26,902	010-00000-0-11342-10000-43000-145-0000-00	0
Principal Reserve - MO	15,763	010-00000-0-11342-10000-43000-368-0000-00	14,175
Principal Reserve - TU	92,388	010-00000-0-11342-10000-43000-409-0000-00	21,705
Principal Reserve - TW	68,564	010-00000-0-11342-10000-43000-466-0000-00	0
Principal Reserve - SV	33,351	010-00000-0-11342-10000-43000-708-0000-00	0
Science - MO	8,000	010-00000-0-11343-10000-43000-368-0000-00	8,000
Science - TU	14,380	010-00000-0-11343-10000-43000-409-0000-00	11,000
Science - TW	13,000	010-00000-0-11343-10000-43000-466-0000-00	14,000
Social Studies - MO	8,000	010-00000-0-11345-10000-43000-368-0000-00	8,000
Social Studies - TU	10,000	010-00000-0-11345-10000-43000-409-0000-00	10,000
Social Studies - TW	11,000	010-00000-0-11345-10000-43000-466-0000-00	12,000
Work Experience - TW	500	010-00000-0-11349-10000-43000-466-0000-00	500
Yearbook - MO	100	010-00000-0-11365-10000-43000-368-0000-00	100
Yearbook - TU	150	010-00000-0-11365-10000-43000-409-0000-00	150
Yearbook - TW	1,550	010-00000-0-11365-10000-43000-466-0000-00	1,400

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
MATERIALS & SUPPLIES			
	43000		
ESL - MO	0	010-00000-0-11367-10000-43000-368-0000-00	0
Safety - DO	57,160	010-00000-0-11384-10000-43000-000-0000-00	12,500
Safety - Farm	0	010-00000-0-11384-10000-43000-000-4300-00	2,000
Safety - TP	2,000	010-00000-0-11384-10000-43000-145-0000-00	1,500
Safety - MO	3,380	010-00000-0-11384-10000-43000-368-0000-00	2,000
Safety - TU	2,000	010-00000-0-11384-10000-43000-409-0000-00	0
Safety - TW	2,200	010-00000-0-11384-10000-43000-466-0000-00	3,000
Safety - AC	5,000	010-00000-0-11384-10000-43000-793-0000-00	1,500
Link Crew- MO	0	010-00000-0-11405-10000-43000-368-000-00	3,000
Independent Study - SV	11,950	010-00000-0-33000-10000-43000-708-0000-00	0 187 x \$50.00
Independent Study - SV - Student Incentives & Recognition	452	010-00000-0-33000-10000-43000-708-0130-00	0 187 x \$2.35
School Administration - SV	856	010-00000-0-33000-27000-43000-708-0000-00	0 187 x \$4.00 + \$500
Graduation - SV	300	010-00000-0-33000-27000-43000-708-0156-00	0 187 x \$5.00
LCAP - Parental Involvement	3,000	010-07200-0-00000-24950-43000-000-7xxx-00	4,000
LCAP	159,000	010-07200-0-11100-10000-43000-xxx-7xxx-00	160,000
LCAP - Summer School	5,980	010-07200-0-11350-10000-43000-000-7105-00	0
LCAP - SV	1,500	010-07200-0-33000-10000-43000-708-0000-00	0
Title I	127,519	010-30100-0-11100-10000-43000-000-0000-40	29,800
Title I - TP	0	010-30100-0-11100-10000-43000-145-0000-40	546
Title I - MO	9,210	010-30100-0-11100-10000-43000-368-0000-40	10,535
Title I - TU	11,886	010-30100-0-11100-10000-43000-409-0000-40	11,837
Title I - TW	6,854	010-30100-0-11100-10000-43000-466-0000-40	13,426
Title I - SV	0	010-30100-0-11100-10000-43000-708-0000-40	966
Title I - ACHS	1,092	010-30100-0-11100-10000-43000-793-0000-40	1,092
Title I AVID	0	010-30100-0-11375-10000-43000-000-0000-40	3,257
Title I AVID - MO	1,000	010-30100-0-11375-10000-43000-368-0000-40	0
Title I AVID - TW	3,000	010-30100-0-11375-10000-43000-466-0000-40	0

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	COMMENTS	
MATERIALS & SUPPLIES			
	43000		
Migrant Education	010-30600-0-00000-21000-43000-000-0000-40	0	
Migrant Education	010-30600-0-00000-24950-43000-000-0000-40	0	
Migrant Education - Instruction	010-30600-0-11100-10000-43000-000-0000-40	0	
Migrant Education	010-30600-0-11100-31400-43000-000-0000-40	0	
Migrant Education - Summer Bridge	010-30610-0-11100-10000-43000-000-0000-40	0	
Special Education - IDEA	010-33100-0-57700-11200-43000-000-0000-60	67,772	
Vocational Education Act (VEA)	010-35500-0-11100-10000-43000-000-0000-40	158,941	
Vocational Education Act (VEA) - MO	010-35500-0-11100-10000-43000-368-0000-40	0	
Vocational Education Act (VEA) - TU	010-35500-0-11100-10000-43000-409-0000-40	0	
Vocational Education Act (VEA) - TW	010-35500-0-11100-10000-43000-466-0000-40	0	
Vocational Education Act (VEA) - ACHS	010-35500-0-11100-10000-43000-793-0000-40	0	
Vocational Education Act (VEA) - AG	010-35500-0-11302-10000-43000-000-0000-40	0	
Vocational Education Act (VEA) Independent Studies - SV	010-35500-0-33000-10000-43000-708-0000-40	0	
Adult Education - VEA	010-35550-0-41100-10000-43000-000-0000-40	24,223	
Adult Education - Health Careers - VEA	010-35550-0-41311-10000-43000-000-0000-40	0	
Title III - IEP	010-42010-0-11100-10000-43000-000-0000-40	3,000	
Title III - Limited English Proficiency - ELAC, CELDT, ESL	010-42030-0-11100-10000-43000-xxx-0000-40	26,713	
Title III - Limited English Proficiency Independent Studies - SV	010-42030-0-33000-10000-43000-708-0000-40	0	
Medi-Cal	010-56400-0-11100-10000-43000-xxx-0000-40	16,548	
Medi-Cal MAA	010-56402-0-11100-10000-43000-xxx-0000-40	21,944	
Medi-Cal MAA Independent Studies	010-56402-0-33000-10000-43000-708-0000-40	0	
Lottery Instructional Materials	010-63000-0-11100-10000-43000-xxx-0000-40	177,000	
California Career Pathway Trust (CCPT) - Engineering	010-63820-0-71205-10000-43000-368-0000-40	4,498	
California Career Pathway Trust (CCPT) - Agri-Science	010-63820-0-71217-10000-43000-466-0000-40	35,356	
California Career Pathway Trust (CCPT) - Dig & Perf Arts	010-63820-0-71221-10000-43000-409-0000-40	0	
California Career Pathway Trust (CCPT) - Pre-Med	010-63820-0-71238-10000-43000-466-0000-40	0	
CCPT - VUSD	010-63822-0-71234-10000-43000-000-0000-40	0	

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS

MATERIALS & SUPPLIES

43000

Career Technical Education Grant Program	010-63870-0-11100-10000-43000-000-0000-40	317,911	157,366
Career Technical Education Grant Program - Farm	010-63870-0-11100-10000-43000-000-4300-40	42,400	0
Career Technical Education Grant Program	010-63870-0-11100-10000-43000-xxx-0000-40	219,500	203,200
Special Education - Admin	010-65000-0-57700-11200-43000-000-0000-60	10,000	10,000
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	2,600
Special Education - Workability I	010-65200-0-57700-11900-43000-000-0000-60	4,424	0
Agriculture Incentive Grant	010-70100-0-38000-10000-43000-000-0000-40	29,000	40,000
College Readiness Block Grant	010-73380-0-11100-10000-43000-000-0000-40	318,533	114,490
College Readiness Block Grant - SV	010-73380-0-11100-10000-43000-708-0000-40	0	75,000
College Readiness Block Grant - SV	010-73380-0-33000-10000-43000-708-0000-40	75,000	0
Safety - Adult School	010-99902-0-11384-10000-43000-000-0000-00	0	1,000
Total 43000		3,681,822	2,820,041

NON-CAPITALIZED EQUIPMENT Items \$500 - \$5,000

44000

District Office	010-00000-0-00000-72000-44000-000-0000-00	4,400	5,000
School Administration - TP	010-00000-0-11100-10000-44000-145-0000-00	1,150	780
School Administration - SV	010-00000-0-11100-10000-44000-708-0000-00	0	1,380
School Administration - ACHS	010-00000-0-11100-10000-44000-793-0000-00	0	1,560
School Administration - MO	010-00000-0-11100-27000-44000-368-0000-00	6,824	0
School Administration - TU	010-00000-0-11100-27000-44000-409-0000-00	11,508	0
School Administration - TW	010-00000-0-11100-27000-44000-466-0000-00	6,740	0
Counseling - TW	010-00000-0-11100-31100-44000-466-0000-00	500	1,500
School Sponsored Athletics - TU	010-00000-0-11100-42000-44000-409-0000-00	8,000	0
School Sponsored Athletics - TU - Misc	010-00000-0-11100-42000-44000-409-3250-00	0	8,000
School Sponsored Athletics - TW	010-00000-0-11100-42000-44000-466-3xxx-00	0	13,000
Art - MO	010-00000-0-11304-10000-44000-368-0000-00	5,661	3,517

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
NON-CAPITALIZED EQUIPMENT Items \$500 - \$5,000			
Art - TW	0	010-00000-0-11304-10000-44000-466-0000-00	3,044
Business - TW	950	010-00000-0-11308-10000-44000-466-0000-00	0
English - MO	1,065	010-00000-0-11316-10000-44000-368-0000-00	1,870
English - TU	0	010-00000-0-11316-10000-44000-409-0000-00	1,350
English - TW	1,000	010-00000-0-11316-10000-44000-466-0000-00	1,900
Home Economics - TW	2,000	010-00000-0-11321-10000-44000-466-0000-00	0
Industrial Arts - TU	0	010-00000-0-11323-10000-44000-409-0000-00	0
Industrial Arts - TW	1,000	010-00000-0-11323-10000-44000-466-0000-00	0
Mathematics - TU	0	010-00000-0-11327-10000-44000-409-0000-00	4,300
Mathematics - TW	0	010-00000-0-11327-10000-44000-466-0000-00	3,136
Music - Band - MO	9,260	010-00000-0-11331-10000-44000-368-0000-00	13,000
Music - Band - TU	13,328	010-00000-0-11331-10000-44000-409-0000-00	10,000
Music - Band - TW	2,710	010-00000-0-11331-10000-44000-466-0000-00	13,000
Music - Choir - TW	600	010-00000-0-11332-10000-44000-466-0000-00	0
Physical Education - TW	0	010-00000-0-11337-10000-44000-466-0000-00	1,000
Principal's Reserve - TU	0	010-00000-0-11342-10000-44000-409-0000-00	2,285
Principal's Reserve - TW	0	010-00000-0-11342-10000-44000-466-0000-00	4,750
Science - MO	0	010-00000-0-11343-10000-44000-368-0000-00	9,663
Science - TU	0	010-00000-0-11343-10000-44000-409-0000-00	5,100
Science - TW	1,400	010-00000-0-11343-10000-44000-466-0000-00	850
Social Studies - MO	1,500	010-00000-0-11345-10000-44000-368-0000-00	0
Social Studies - TU	1,000	010-00000-0-11345-10000-44000-409-0000-00	3,875
Social Studies - TW	1,000	010-00000-0-11345-10000-44000-466-0000-00	0
Safety - TU	0	010-00000-0-11384-10000-44000-409-0000-00	3,145
Sierra Vista	3,870	010-00000-0-33000-10000-44000-708-0000-00	0
Vocational Education Act (VEA)	59,200	010-35500-0-11100-10000-44000-000-0000-40	0

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
NON-CAPITALIZED EQUIPMENT Items \$500 - \$5,000	44000		
Carl Perkins - MO	2,000	010-35500-0-11100-10000-44000-368-0000-40	0
Carl Perkins - TU	0	010-35500-0-11100-10000-44000-409-0000-40	0
Carl Perkins - TW	2,500	010-35500-0-11100-10000-44000-466-0000-40	0
Cal Perkins - Health Careers	6,573	010-35550-0-41311-10000-44000-000-0000-40	0
Cal Perkins - Culinary Arts	5,944	010-35550-0-42500-10000-44000-000-0000-40	0
Title III - Limited English Proficiency - ELAC, CELDT, ESL	2,000	010-42030-0-11100-10000-44000-466-0000-40	0
Medi-Cal	1,400	010-56400-0-11100-10000-44000-466-0000-40	0
Medi Cal - SV	417	010-56400-0-33000-10000-44000-708-0000-40	0
Medi-Cal MAA	2,000	010-56402-0-11100-10000-44000-466-0000-40	0
California Career Pathway Trust (CCPT) - Engineering	9,000	010-63820-0-71205-10000-44000-368-0000-40	0
California Career Pathway Trust (CCPT) - Agri-Science	0	010-63820-0-71217-10000-44000-466-0000-40	0
California Career Pathway Trust (CCPT) - Dig & Perf Arts	9,000	010-63820-0-71221-10000-44000-409-0000-40	0
California Career Pathway Trust (CCPT) - Pre-Med	5,500	010-63820-0-71238-10000-44000-466-0000-40	0
California Career Pathway Trust (CCPT) - VUSD	25,000	010-63822-0-71234-10000-44000-000-0000-40	0
Career Technical Education Grant Program (CTE)	26,900	010-63870-0-11100-10000-44000-000-4300-40	0
Career Technical Education Grant Program (CTE) - TW	5,500	010-63870-0-11100-10000-44000-466-0000-40	0
Agriculture Incentive Grant	5,000	010-70100-0-38000-10000-44000-000-0000-40	0
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	0	010-99905-0-11100-24200-44000-000-0000-00	578,000
TOTAL - 40000	286,960	Total 44000	728,565
TOTAL - 40000	4,750,782	MATERIALS & SUPPLIES	3,849,732

2017-2018 BUDGET WORKSHEETS

DESCRIPTION	Working Budget 2016-2017	ACCOUNT NUMBER	Proposed For 2017-2018	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

SUBAGREEMENTS FOR SERVICES

		51000		
District	52,000	010-00000-0-11100-10000-51000-000-0000-00	137,352	
Attendance & Social Work	140,000	010-00000-0-11100-31300-51000-000-0000-00	298,000	
Safety	20,000	010-00000-0-11384-10000-51000-000-0000-00	22,000	
LCAP	20,000	010-07200-0-11100-10000-51000-145-7311-00	20,000	
LCAP	134,000	010-07200-0-35500-10000-51000-649-7307-00	140,700	
Title I	0	010-30100-0-11100-10000-51000-000-0000-40	0	
Medi-Cal	15,600	010-56400-0-11100-10000-51000-000-0000-40	0	
California Career Pathway Trust (CCPT) - VUSD	125,400	010-63822-0-71234-10000-51000-000-0000-40	254,400	
Special Education	13,000	010-65000-0-57700-31500-51000-000-0000-60	0	
College Readiness Block Grant	25,000	010-73380-0-11100-10000-51000-000-0000-40	0	
	Total 51000		Total 51000	872,452

TRAVEL AND CONFERENCE

		52000		
Professional Development Travel	135,000	010-00000-0-00000-21400-52000-000-0000-00	135,000	
Professional Development Travel - TP	403	010-00000-0-00000-21400-52000-145-0000-00	2,000	115 x \$5.00, \$2000 minimum
Professional Development Travel - MO	5,124	010-00000-0-00000-21400-52000-368-0000-00	7,320	1464 x \$5.00
Professional Development Travel - TU	6,090	010-00000-0-00000-21400-52000-409-0000-00	8,700	1740 x \$5.00
Professional Development Travel - TW	6,489	010-00000-0-00000-21400-52000-466-0000-00	9,270	1854 x \$5.00
Professional Development Travel - SV	2,155	010-00000-0-00000-21400-52000-708-0000-00	2,000	187 x \$5.00, \$2000 minimum
Professional Development Travel - ACHS	960	010-00000-0-00000-21400-52000-793-0000-00	2,000	156 x \$5.00, \$2000 minimum
Board Travel	9,000	010-00000-0-00000-71100-52000-000-0000-00	9,000	
Superintendent Travel	9,000	010-00000-0-00000-71500-52000-000-0000-00	9,000	
District Travel	6,000	010-00000-0-00000-72000-52000-000-0000-00	6,000	
Maintenance Travel	4,000	010-00000-0-00000-81000-52000-xxx-0000-50	4,000	
Travel - Accreditation	3,000	010-00000-0-11100-10000-52000-000-0076-00	3,000	
Transportation Travel	2,000	010-00000-0-11100-36000-52000-000-0000-50	3,000	
Safety - Professional Development	0	010-00000-0-11384-21400-52000-000-0000-00	2,500	

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
TRAVEL AND CONFERENCE			
		52000	
Title I	010-30100-0-00000-21400-52000-000-0000-40	133,022	20,000
Title I - MO	010-30100-0-00000-21400-52000-368-0000-40	325	0
Special Ed - IDEA Resource Specialist	010-33100-0-57700-11200-52000-000-0000-60	0	3,600
Special Ed - IDEA Instructional	010-33100-0-57700-21000-52000-000-0000-60	3,600	3,600
Carl Perkins - Ag	010-35500-0-11302-21400-52000-000-0000-40	9,500	0
Carl Perkins - Adult Education Health Careers	010-35550-0-41311-21400-52000-000-0000-40	1,158	0
Title III - Limited English Proficiency	010-42030-0-00000-21400-52000-000-0000-40	6,000	6,000
Medi-Cal - TU	010-56400-0-00000-21400-52000-409-0000-40	1,053	0
Medi-Cal MAA	010-56402-0-00000-21400-52000-xxx-0000-40	1,460	0
Educator Effectiveness Grant	010-62640-0-00000-21400-52000-000-0000-40	62,150	65,900
California Career Pathway Trust (CCPT) - Engineering	010-63820-0-71205-21400-52000-368-0000-40	3,000	0
California Career Pathway Trust (CCPT) - Agri-Science	010-63820-0-71217-21400-52000-466-0000-40	0	0
California Career Pathway Trust (CCPT) - Dig & Perf Arts	010-63820-0-71221-21400-52000-409-0000-40	3,000	0
California Career Pathway Trust (CCPT) - Pre-Med	010-63820-0-71238-21400-52000-466-0000-40	3,000	0
Career Technical Education Grant Program	010-63870-0-00000-21400-52000-000-0000-40	20,000	20,000
Special Education	010-65000-0-57700-31200-52000-000-0000-60	5,400	0
Special Education - Workability I	010-65200-0-57700-11900-52000-000-0000-60	1,000	0
Agriculture Incentive Grant	010-70100-0-38000-21400-52000-000-0000-40	5,000	0
College Readiness Block Grant	010-73380-0-00000-21400-52000-000-0000-40	25,000	0
Total 52000		472,889	321,890
DUES AND MEMBERSHIPS			
			53000
School Board	010-00000-0-00000-71100-53000-000-0000-00	9,000	10,000
District Office	010-00000-0-00000-72000-53000-000-0000-00	10,000	10,000
Accreditation	010-00000-0-00000-72000-53000-000-0076-00	7,000	8,000
Sierra Vista	010-00000-0-33000-10000-53000-708-0000-00	1,000	1,000
Title 1 - AVID	010-30100-0-11375-10000-53000-000-0000-40	5,200	5,200
Total 53000		32,200	34,200

2017-2018 BUDGET WORKSHEETS

DESCRIPTION	Working Budget 2016-2017	ACCOUNT NUMBER	Proposed For 2017-2018	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

INSURANCE				
		54000		
District Office	210,000	010-00000-0-00000-72000-54000-000-0000-00	230,000	
Transportation	50,000	010-00000-0-11100-36000-54000-000-0000-50	50,000	
Total 54000	260,000		Total 54000	280,000

NATURAL GAS (Heat)				
		55001		
District Office and Special Ed	7,990	010-00000-0-00000-82000-55001-000-0000-00	7,400	
Tech Prep	1,380	010-00000-0-00000-82000-55001-145-0000-00	1,800	
Mission Oak	21,120	010-00000-0-00000-82000-55001-368-0000-00	20,000	
Tulare Union	82,750	010-00000-0-00000-82000-55001-409-0000-00	57,800	
Tulare Western	60,480	010-00000-0-00000-82000-55001-466-0000-00	59,400	
Sierra Vista	2,560	010-00000-0-00000-82000-55001-708-0000-00	1,100	
Accelerated Charter	0	010-00000-0-00000-82000-55001-793-0000-00	4,100	
Agriculture	9,030	010-00000-0-11302-82000-55001-000-0000-00	9,000	
Total 55001	185,310		Total 55001	160,600

ELECTRICITY				
		55002		
District Office and Special Ed	72,100	010-00000-0-00000-82000-55002-000-0000-00	71,500	
Tech Prep	34,610	010-00000-0-00000-82000-55002-145-0000-00	35,000	
Mission Oak	395,110	010-00000-0-00000-82000-55002-368-0000-00	358,200	
Tulare Union	331,660	010-00000-0-00000-82000-55002-409-0000-00	336,600	
Tulare Western	259,560	010-00000-0-00000-82000-55002-466-0000-00	276,700	
Sierra Vista	34,610	010-00000-0-00000-82000-55002-708-0000-00	4,100	
Accelerated Charter	0	010-00000-0-00000-82000-55002-793-0000-00	27,300	
Agriculture	23,080	010-00000-0-11302-82000-55002-000-0000-00	36,000	
Total 55002	1,150,730		Total 55002	1,145,400

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS

WATER/SEWER

55003

District Office and Special Ed	010-00000-0-00000-82000-55003-000-0000-00	8,450	10,100
Tech Prep	010-00000-0-00000-82000-55003-145-0000-00	6,180	8,300
Mission Oak	010-00000-0-00000-82000-55003-368-0000-00	41,720	46,700
Tulare Union	010-00000-0-00000-82000-55003-409-0000-00	80,340	95,000
Tulare Western	010-00000-0-00000-82000-55003-466-0000-00	84,460	82,800
Sierra Vista	010-00000-0-00000-82000-55003-708-0000-00	5,050	2,700
Accelerated Charter	010-00000-0-00000-82000-55003-793-0000-00	0	3,000
Agriculture	010-00000-0-11302-82000-55003-000-0000-00	19,570	24,600
Total 55003		245,770	273,200

Total 55000

1,581,810

Total 55000

1,579,200

RENTS, LEASES, REPAIRS, & NON-CAPITALIZED IMPROVEMENTS

56000

District Office	010-00000-0-00000-72000-56000-000-0000-00	7,000	10,000
Data Processing/Technology - Software Licensing	010-00000-0-00000-77000-56000-000-0000-00	188,500	188,500
Automobile Miscellaneous - Labor and Repairs	010-00000-0-00000-81000-56000-000-0046-50	10,000	20,000
Rental of Facilities (Athletics, PE)	010-00000-0-11100-10000-56000-000-0000-00	40,000	50,000
Textbook Binding	010-00000-0-11100-10000-56000-000-0048-00	17,152	10,116 5325 x \$2.00
School Administration - TP	010-00000-0-11100-27000-56000-145-0000-00	702	0
School Administration - MO	010-00000-0-11100-27000-56000-368-0000-00	4,945	5,145
School Administration - TU	010-00000-0-11100-27000-56000-409-0000-00	7,132	0
School Administration - TW	010-00000-0-11100-27000-56000-466-0000-00	6,798	0
School Administration - ACHS	010-00000-0-11100-27000-56000-793-0000-00	1,404	0
Guidance & Counseling - MO	010-00000-0-11100-31100-56000-368-0000-00	500	500
Transportation	010-00000-0-11100-36000-56000-000-0000-50	0	50,000
Maintenance - TP	010-00000-0-11100-81000-56000-145-0000-00	0	702
Maintenance - SV	010-00000-0-11100-81000-56000-708-0000-00	0	1,242
Maintenance - ACHS	010-00000-0-11100-81000-56000-793-0000-00	0	1,404
Art - MO	010-00000-0-11304-81000-56000-368-0000-00	200	200

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
RENTS, LEASES, REPAIRS, & NON-CAPITALIZED IMPROVEMENTS			
		56000	
Art - TW	010-00000-0-11304-81000-56000-466-0000-00	1,500	1,500
Business - MO	010-00000-0-11308-81000-56000-368-0000-00	300	0
Business - TW	010-00000-0-11308-81000-56000-466-0000-00	0	0
English - MO	010-00000-0-11316-81000-56000-368-0000-00	400	400
Foreign Language - MO	010-00000-0-11318-81000-56000-368-0000-00	300	300
Home Economics - MO	010-00000-0-11321-81000-56000-368-0000-00	300	300
Home Economics - TW	010-00000-0-11321-81000-56000-466-0000-00	1,500	2,700
Industrial Arts - TU	010-00000-0-11323-81000-56000-409-0000-00	3,150	0
Industrial Arts - TW	010-00000-0-11323-81000-56000-466-0000-00	1,000	1,400
Library - MO	010-00000-0-11326-81000-56000-368-0000-00	400	400
Math - MO	010-00000-0-11327-81000-56000-368-0000-00	300	300
Band - MO	010-00000-0-11331-81000-56000-368-0000-00	3,000	0
Band - TU	010-00000-0-11331-81000-56000-409-0000-00	5,000	0
Band - TW	010-00000-0-11331-81000-56000-466-0000-00	4,699	3,000
Physical Education - MO	010-00000-0-11337-81000-56000-368-0000-00	300	300
Physical Education - TW	010-00000-0-11337-81000-56000-466-0000-00	0	0
Principals Reserve - TU	010-00000-0-11342-81000-56000-409-0000-00	0	13,219
Principals Reserve - TW	010-00000-0-11342-81000-56000-466-0000-00	0	6,662
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	0	2,000
Science - TW	010-00000-0-11343-81000-56000-466-0000-00	2,000	2,000
Social Studies - MO	010-00000-0-11345-81000-56000-368-0000-00	400	400
Safety - Farm	010-00000-0-11384-81000-56000-000-4300-00	28,000	7,500
Safety - TP	010-00000-0-11384-81000-56000-145-0000-00	20,000	5,000
Safety - MO	010-00000-0-11384-81000-56000-368-0000-00	2,000	15,000
Safety - TU	010-00000-0-11384-81000-56000-409-0000-00	40,000	23,500
Safety - TW	010-00000-0-11384-81000-56000-466-0000-00	21,500	20,000

2017-2018 BUDGET WORKSHEETS

Working Budget 2016-2017		Proposed For 2017-2018	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
RENTS, LEASES, REPAIRS, & NON-CAPITALIZED IMPROVEMENTS			
	56000		
Safety - SV	22,000	010-00000-0-11384-81000-56000-708-0000-00	9,000
Safety - ACHS	0	010-00000-0-11384-81000-56000-793-0000-00	16,600
Sierra Vista	1,251	010-00000-0-33000-81000-56000-708-0000-00	0
Carl Perkins - Adult Ed Culinary Arts	1,800	010-35550-0-42500-81000-56000-000-0000-40	0
Special Education - TU	200	010-65000-0-57700-11200-56000-409-0000-00	0
Vocational Education - Ag	1,000	010-70100-0-38000-81000-56000-000-0000-40	0
Maintenance - MO	135,000	010-81500-0-00000-81000-56000-368-0000-50	135,000
Maintenance - TU	135,000	010-81500-0-00000-81000-56000-409-0000-50	135,000
Maintenance - TU - Pool	15,000	010-81500-0-00000-81000-56000-409-0038-50	20,000
Maintenance - TW	155,000	010-81500-0-00000-81000-56000-466-0000-50	135,000
Maintenance - TW	15,000	010-81500-0-00000-81000-56000-466-0038-50	20,000
Safety - Adult School	0	010-99902-0-11384-81000-56000-000-0000-00	8,000
Deferred Maintenance - MO	0	010-99906-0-00000-81000-56000-368-0000-00	212,000
Deferred Maintenance - TU	0	010-99906-0-00000-81000-56000-409-0000-00	585,600
Deferred Maintenance - TW	0	010-99906-0-00000-81000-56000-466-0000-00	601,000
Total 56000		Total 56000	
903,633		2,322,890	
PROFESSIONAL AND CONSULTING SERVICES			
	58000		
Professional Development	64,000	010-00000-0-00000-21400-58000-000-0000-00	113,300
Board	50,000	010-00000-0-00000-71100-58000-000-0000-00	50,000
Audit	29,850	010-00000-0-00000-71900-58000-000-0000-00	29,850
District	135,000	010-00000-0-00000-72000-58000-000-0000-00	135,000
Advertising	4,000	010-00000-0-00000-72000-58000-000-0065-00	4,000
Negotiations Support	20,000	010-00000-0-00000-74000-58000-000-0000-00	20,000
Legal	40,000	010-00000-0-00000-76002-58000-000-0000-00	40,000
Election Expense	48,000	010-00000-0-00000-76002-58000-000-0061-00	48,000
Technology	20,000	010-00000-0-00000-77000-58000-000-0000-00	20,000

2017-2018 BUDGET WORKSHEETS

DESCRIPTION	Working Budget 2016-2017	ACCOUNT NUMBER	Proposed For 2017-2018	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

PROFESSIONAL AND CONSULTING SERVICES

		58000		
Hazardous Materials	50,000		50,000	
Transportation	30,000		30,000	
Athletic Trainers Contract	135,000		135,000	
Security and Alarm Monitoring	330,900		365,900	
Security and Alarm Monitoring - Farm	500		0	
Band - MO	1,400		0	
Safety	4,800		58,160	
LCAP - Parent Participation	63,500		78,000	
LCAP	0		208,900	
LCAP - SV	5,000		0	
Title I - Professional Development	24,000		0	
Title I	38,000		0	
Title I - Advancement	0		10,000	
Migrant	1,050		0	
Medi-Cal	35,000		0	
Educator Effectiveness Grant	30,000		0	
Career Technical Education Grant Program	20,000		0	
Career Technical Education Grant Program	280,000		225,000	
College Readiness Grant	25,000		50,000	
Total 58000	1,485,000		Total 58000	1,671,110

PENSION PENALTIES & INTEREST

Administration	1,000		1,000	
Total 58009	1,000		Total 58009	1,000

COMMUNICATIONS

		59000		
District Office	40,000		40,000	
Mission Oak	2,700		2,700	

2017-2018 BUDGET WORKSHEETS

DESCRIPTION	Working Budget 2016-2017	ACCOUNT NUMBER	Proposed For 2017-2018	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

COMMUNICATIONS

		59000		
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	010-00000-0-11100-36000-59000-000-0000-50	2,000	
Maintenance and Operations - TP	1,200	010-00000-0-11100-81000-59000-145-0000-00	1,200	
Maintenance and Operations - MO	9,500	010-00000-0-11100-81000-59000-368-0000-00	2,700	
Maintenance and Operations - TU	9,500	010-00000-0-11100-81000-59000-409-0000-00	3,600	
Maintenance and Operations - TW	9,500	010-00000-0-11100-81000-59000-466-0000-00	2,800	
Maintenance and Operations - SV	0	010-00000-0-11100-81000-59000-708-0000-00	1,000	
Maintenance and Operations - ACHS	0	010-00000-0-11100-81000-59000-793-0000-00	1,000	
Maintenance and Operations - Agriculture	500	010-00000-0-11302-81000-59000-000-0000-00	200	
Maintenance and Operations - SV	1,200	010-00000-0-33000-81000-59000-708-0000-00	0	
LCAP	7,000	010-07200-0-00000-24950-59000-000-7xxx-00	2,000	
Title I	5,000	010-30100-0-11100-31300-59000-000-0000-40	0	
Migrant	200	010-30600-0-00000-21000-59000-000-0000-40	0	
Migrant	600	010-30600-0-00000-24950-59000-000-0000-40	0	
Special Education - IDEA	540	010-33100-0-57700-81000-59000-000-0000-60	540	
Total 59000	384,840	Total 59000	355,140	

TOTAL - 50000

5,666,372

SERVICES & OTHER OPERATING

7,437,882

TOTAL 10000 THRU 50000

62,972,904

TOTAL 10000 THRU 50000

67,033,238

SITE IMPROVEMENTS

Site Improvements	0	010-90103-0-00000-85000-61700-000-0000-00	500,000	
Total 61700	0	Total 61700	500,000	

2017-2018 BUDGET WORKSHEETS

DESCRIPTION	Working Budget 2016-2017	ACCOUNT NUMBER	Proposed For 2017-2018	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

NEW EQUIPMENT Items over \$5,000

		64000		
Maintenance	80,000	010-00000-0-00000-81000-64000-000-0000-50	20,000	
Carl Perkins - Welding	17,627	010-35550-0-42200-100000-64000-000-0000-40	0	
Career Technical Education Grant Program	100,000	010-63870-0-11100-10000-64000-000-0000-40	100,000	
Career Technical Education Grant Program - Farm	5,700	010-63870-0-11100-10000-64000-000-4300-40	0	
College Readiness Block Grant	100,000	010-73380-0-11100-10000-64000-000-0000-40	0	
Total 64000	303,327	Total 64000	120,000	

EQUIPMENT REPLACEMENT

		65000		
Transportation	750,000	010-00000-0-11100-36000-65000-000-0000-50	100,000	
Music- TU	0	010-00000-0-11331-10000-65000-409-0000-00	77,800	
Safety - MO	0	010-00000-0-11384-10000-65000-368-0000-00	8,000	
Safety - TU	0	010-00000-0-11384-10000-65000-409-0000-00	8,000	
Safety - TW	0	010-00000-0-11384-10000-65000-368-0000-00	8,000	
Total 65000	750,000	Total 65000	201,800	

TOTAL - 60000

1,053,327

TOTAL CAPITAL OUTLAY

821,800

OTHER OUTGO

		70000		
Special Education	10,000	010-00000-0-50010-92000-71300-000-0000-00	10,000	
LCAP Special Education	873,032	010-07200-0-00000-92000-71420-000-7106-00	882,950	
Transfers of Indirect Costs - Interfund (Fund 130)	-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 Transfer to Fund 400	1,250,000	010-00000-0-00000-93000-76120-000-0000-00	0	
Interfund Transfer to Fund 110	434,000	010-00000-0-00000-93000-76190-000-0000-00	300,000	
TOTAL - 70000	2,487,542	TOTAL OTHER OUTGO	1,113,460	

GRAND TOTAL

66,513,773

68,968,498

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

ADULT EDUCATION BUDGET
(FUND 110)
FOR THE FISCAL YEAR 2017-2018

ESTIMATED BEGINNING BALANCE JULY 1, 2017 **\$598,576**

ESTIMATED INCOME

82900	Federal Sources	\$328,820	
85900	State Sources	\$2,672,997	
86600	Interest	\$4,000	
86710	Adult Education Fees	\$52,000	
86770	Interagency Services Between LEAs	\$229,370	
86990	All Other Local Revenue	\$10,000	
89190	Interfund Transfers	\$300,000	
			<u>\$3,597,187</u>

TOTAL AVAILABLE FUNDS

\$4,195,763

ESTIMATED EXPENDITURES

10000	Certificated Salaries	\$1,655,870	
20000	Classified Salaries	\$501,700	
30000	Benefits	\$506,204	
34000	Health and Welfare	\$385,920	
43000	Other Supplies	\$394,401	
44000	Non-Capitalized Equipment	\$0	
51000	Subagreements for Services	\$0	
52000	Travel	\$41,159	
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>\$3,671,674</u></u>

ESTIMATED ENDING BALANCE JUNE 30, 2018

\$524,089

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

CAFETERIA BUDGET
(FUND 130)
FOR THE FISCAL YEAR 2017-2018

ESTIMATED BEGINNING BALANCE JULY 1, 2017 **\$396,470**

ESTIMATED INCOME

82200	Federal Subsidy	\$1,870,000	
82900	All Other Federal Revenue	\$12,127	
85200	State Subsidy	\$165,000	
86340	Local Sales	\$570,300	
86600	Interest	\$3,000	
86990	Other Local Revenue	\$1,500	
89160	Transfer from General Fund	\$0	
			<u>\$2,621,927</u>

TOTAL AVAILABLE FUNDS

\$3,018,397

ESTIMATED EXPENDITURES

22000	Salaries, Food Service & Maintenance	\$607,330	
23000	Salaries, Classified Supervisors	\$249,830	
29000	Salaries, Student Workers	\$34,030	
30000	Benefits	\$159,600	
34000	Health and Welfare	\$213,640	
43000	Other Supplies	\$87,500	
44000	Non-Capitalized Equipment	\$11,750	
47000	Food Supplies	\$1,053,500	
52000	Travel	\$6,230	
53000	Dues & Memberships	\$550	
55000	Utilities	\$0	
56000	Repairs	\$21,300	
58000	Other Administrative	\$58,000	
59000	Communications	\$1,750	
64000	Equipment	\$19,507	
65000	Equipment Replacement	\$0	
73500	Transfers of Indirect Costs	\$134,490	
			<u><u>\$2,659,007</u></u>

ESTIMATED ENDING BALANCE JUNE 30, 2018

\$359,390

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

CAPITAL FACILITIES - DEVELOPER FEES
(FUND 251)
FOR THE FISCAL YEAR 2017-2018

ESTIMATED BEGINNING BALANCE JULY 1, 2017		\$1,911,520
ESTIMATED INCOME		
86600 Interest	\$5,000	
86810 Developer Fees	\$420,000	<u>\$425,000</u>
TOTAL AVAILABLE FUNDS		<u><u>\$2,336,520</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, 2018		<u><u>\$2,288,520</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 2017-2018

ESTIMATED BEGINNING BALANCE JULY 1, 2017		\$7,109,277
ESTIMATED INCOME		
85900	All other State Revenue	\$3,544,000
86250	RDA Taxes	\$0
86500	Leases and Rentals	\$0
86600	Interest	\$120,678
86990	Other Local Revenues	\$0
89120	Transfer from General Fund	\$0
89900	Contributions from Restricted Revenues	\$0
		\$3,664,678
	TOTAL AVAILABLE FUNDS	<u><u>\$10,773,955</u></u>
ESTIMATED EXPENDITURES		
44000	Non-Capitalized Equipment	\$0
56000	Rentals, Leases, and Repairs	\$0
58000	Professional/Consulting Services	\$0
61000	Land	\$2,300,000
62000	Buildings & Improvements	\$7,060,845
65000	Equipment Replacement	\$0
		<u><u>\$9,360,845</u></u>
ESTIMATED ENDING BALANCE JUNE 30, 2018		<u><u>\$1,413,110</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 2017-2018**

ESTIMATED BEGINNING BALANCE JULY 1, 2017		\$9,358,884
ESTIMATED INCOME		
86110 Secured Roll Taxes	\$3,525,001	<u>\$3,525,001</u>
TOTAL AVAILABLE FUNDS		<u><u>\$12,883,885</u></u>
ESTIMATED EXPENDITURES		
74330 Bond Redemptions	\$1,719,707	
74340 Bond Interest & Other Service Charges	\$1,805,294	<u>\$3,525,001</u>
ESTIMATED ENDING BALANCE JUNE 30, 2018		<u><u>\$9,358,884</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 2017-2018

ESTIMATED BEGINNING BALANCE JULY 1, 2017		\$1,680,000
ESTIMATED INCOME		
86110 Secured Roll Taxes	\$660,000	\$660,000
TOTAL AVAILABLE FUNDS		\$2,340,000
ESTIMATED EXPENDITURES		
74330 Bond Redemptions	\$660,000	
74340 Bond Interest & Other Service Charges	\$0	\$660,000
ESTIMATED ENDING BALANCE JUNE 30, 2018		\$1,680,000

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

FARM BUDGET
(FUND 631)
FOR THE FISCAL YEAR 2017-2018

ESTIMATED BEGINNING NET ASSETS JULY 1, 2017 **\$339,872**

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	
90100-89190	Interfund Transfer	\$0	
			\$475,665

TOTAL AVAILABLE FUNDS

\$815,537

ESTIMATED EXPENDITURES

FARM			DAIRY		
00000-19000	Salaries	\$4,800	90100-22000	Salaries	\$45,750
00000-29003	Student Labor	\$9,000	90100-29003	Student Labor	\$0
00000-30000	Benefits	\$1,870	90100-30000	Benefits	\$12,450
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	\$10,000
00000-58000	Other	\$4,500	90100-58000	Other	\$23,000
		\$69,670			\$388,786
					\$458,456

ESTIMATED ENDING NET ASSETS JUNE 30, 2018

\$357,081

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

**WAREHOUSE REVOLVING FUND
(FUND 660)
FOR THE FISCAL YEAR 2017-2018**

ESTIMATED BEGINNING BALANCE JULY 1, 2017 **\$100,096**

ESTIMATED INCOME

86390	Sale of Warehouse Items	\$120,000	
86600	Interest	\$100	<u>\$120,100</u>

TOTAL AVAILABLE FUNDS **\$220,196**

ESTIMATED EXPENDITURES

43000	Purchase of Warehouse Items	\$120,100	<u><u>\$120,100</u></u>
-------	-----------------------------	-----------	--------------------------------

ESTIMATED ENDING BALANCE JUNE 30, 2018 *** \$100,096**

*	<u><u>\$100,096</u></u>	Ending Balance
	\$23,600	Cash
	\$76,440	Inventory

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

SELF-INSURANCE PROPERTY/LIABILITY
(FUND 671)
FOR THE FISCAL YEAR 2017-2018

ESTIMATED BEGINNING BALANCE JULY 1, 2017		\$182,947
ESTIMATED INCOME		
86600 Interest	\$3,500	
86990 Other Local Revenue	\$1,000	<u>\$4,500</u>
TOTAL AVAILABLE FUNDS		<u><u>\$187,447</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, 2018		<u><u>\$117,447</u></u>

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

**SELF-INSURANCE HEALTH & WELFARE
(FUND 672)
FOR THE FISCAL YEAR 2017-2018**

ESTIMATED BEGINNING BALANCE JULY 1, 2017		\$2,181,857
ESTIMATED INCOME		
86600	Interest	\$9,000
86740	General Fund Contributions	\$7,449,100
86740	Adult Fund Contributions	\$385,920
86740	Cafeteria Fund Contributions	\$213,640
86740	Farm Enterprise Contributions	\$16,860
86740	Retirees Contributions	\$551,200
		<u>\$8,625,720</u>
	TOTAL AVAILABLE FUNDS	<u><u>\$10,807,577</u></u>
ESTIMATED EXPENDITURES		
58000	Payment for Medical Services	\$8,712,460
		<u><u>\$8,712,460</u></u>
ESTIMATED ENDING BALANCE JUNE 30, 2018		<u><u>\$2,095,117</u></u>

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

STUDENT BODY BUDGET
(FUND 950)
FOR THE FISCAL YEAR 2017-2018

ESTIMATED BEGINNING BALANCE JULY 1, 2017		\$1,049,664
ESTIMATED INCOME		
Interest	\$20,003	
Farm	\$96,000	
Tulare Union	\$145,429	
Tulare Western	\$228,366	
Mission Oak	\$190,450	
Sierra Vista	\$1,200	
Adult Education	\$13,600	
Tech Prep	\$65,000	
District	\$250,000	
		<u>\$1,010,048</u>
TOTAL AVAILABLE FUNDS		<u><u>\$2,059,712</u></u>
ESTIMATED EXPENDITURES		
Farm	\$104,219	
Tulare Union	\$168,368	
Tulare Western	\$262,396	
Mission Oak	\$194,445	
Sierra Vista	\$2,200	
Adult Education	\$15,363	
Tech Prep	\$30,000	
District	\$250,000	
		<u><u>\$1,026,991</u></u>
ESTIMATED ENDING BALANCE JUNE 30, 2018		<u><u>\$1,032,721</u></u>

Tulare Joint Union High School District

Adopted Calendar for 2017-2018 School Year

Month	M	T	W	TH	F	Instructional Days	Staff work Days	Significant Dates	Explanation
August 2017		1	2	3	4	16	3	August 7 & 8	District/Site Meetings/PLC/PD Days
	7	8	9	10	11			August 9	Teacher Classroom Work Day
	14	15	16	17	18			August 10	First Day of School
	21	22	23	24	25			August 29	Back-to-School Night (minimum day)
	28	29	30	31				August 16 & 30	PLC early release
September 2017					1	19	0	September 4	Labor Day
	④	5	6	7	8			September 13	Fair Day
	11	12	13	14	15			September 22	6 wks. grading period
	18	19	20	21	22			September 6, 20 & 27	PLC early release
	25	26	27	28	29				
October 2017						22	0		
	2	3	4	5	6			October 4, 18 & 25	PLC early release
	9	10	11	12	13				
	16	17	18	19	20			October 27	12 wks. Grading period
	23	24	25	26	27				
November 2017						16	0	November 10	Veteran's Day
	6	7	8	9	⑩			November 1 & 15	PLC early release
	13	14	15	16	17			November 20 through 24	Thanksgiving Holiday
	20	21	22	23	24				
	27	28	29	30				November 27, 2017	Winter
December 2017					1	13	1	Through February 2, 2018	Schedule
	4	5	6	7	8			December 19	End of Semester
	11	12	13	14	15			December 20	Teacher work day
	18	19	20	21	22			December 21 through	(1st Semester - 86 days)
	25	26	27	28	29				Winter
January 2018	①	2	3	4	5	12	0	January 15	Vacation
	8	9	10	11	12			January 15	Martin Luther King Day
	15	16	17	18	19			January 17 & 31	PLC early release
	22	23	24	25	26				
	29	30	31						
February 2018				1	2	18	0	February 12	Lincoln's Birthday
	5	6	7	8	9			February 19	President's Day
	⑫	13	14	15	16			February 23	6 wks. Grading period
	19	20	21	22	23			February 7, 21 & 28	PLC early release
	26	27	28						
March 2018				1	2	17	0	March 7 & 21	PLC early release
	5	6	7	8	9				
	12	13	14	15	16				
	19	20	21	22	23				
	26	27	28	29	30			March 26 - April 2	Spring Vacation
April 2018	2	3	4	5	6	20	0		
	9	10	11	12	13			April 13	12 wks. Grading period
	16	17	18	19	20			April 4, 18 & 25	PLC early release
	23	24	25	26	27				
	30								
May 2018		1	2	3	4	22	0	May 2, 16, 23 & 30	PLC early release
	7	8	9	10	11				
	14	15	16	17	18				
	21	22	23	24	25				
	28	29	30	31				May 28	Memorial Day
June 2018					1	5	1	June 6 & 7 - minimum days	End of Semester
	4	5	6	7	8			June 8	Last Teacher Duty Day

Total Student Instructional Days=180

◆ 3 Minimum Days-Back-to-School Night (8/29), June 6, and June 7

◆ Winter Schedule: November 27 through February 2 (31 days)

◆ Graduation - Mission Oak - June 6, 2018; Tulare Western - June 7, 2018; and Tulare Union - June 8, 2018

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

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
SALARY SCHEDULE
2017-2018**

STEP	DSC* with	A	B	C	D	E
	less than BA	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 2017-2018 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
2017-2018**

	1st Year	2nd Year	3rd Year	4th Year	5th Year
HEAD VARSITY FOOTBALL COACH	\$4,723	\$4,933	\$5,136	\$5,336	\$5,537
HEAD COACHES OF:	\$4,226	\$4,414	\$4,595	\$4,774	\$4,954
Baseball/Softball					
Basketball					
Track					
Volleyball					
Wrestling					
HEAD COACHES OF:	\$3,729	\$3,895	\$4,055	\$4,213	\$4,371
Cross Country					
Golf					
Soccer					
Swimming					
Tennis					
Waterpolo					
Assist. Varsity Football					
Head JV Football					
Head Frosh. Football					
ASSIST. COACHES OF:	\$3,331	\$3,479	\$3,622	\$3,763	\$3,905
Baseball/Softball					
Basketball					
Track					
Wrestling					
Asst. JV Football					
Asst. Frosh. Football					
ASSIST. COACHES OF:	\$3,232	\$3,375	\$3,514	\$3,651	\$3,788
Cross Country					
Golf					
Gymnastics					
Soccer					
Swimming					
Tennis					
Asst. Volleyball					
Waterpolo					
Diving (Head)					
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			

DATE OF PAYMENTS

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

TULARE JOINT UNION HIGH SCHOOL DISTRICT
Base Salary Schedule - 185 days
2017-2018

Step	2017-2018
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	2017-2018
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 2017-2018 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.

Effective July 1, 2017
Approved by Board July 2, 2015

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
CERTIFICATED MANAGEMENT-COUNSELOR SALARY SCHEDULE
2017-2018**

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.

Effective July 1, 2017
Approved by Board July 2, 2015

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
MANAGEMENT SALARY SCHEDULE
2017-2018**

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/Account	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
2017-2018**

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

**CLASSIFIED SALARY SCHEDULE
2017-2018**

Range	Job Title	SACS Job Code	Paid Days Includes Paid Holidays	A	B	C	D	E	F	G
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 7/1/2016, there are 14 paid holidays (July 4th paid holiday only if employee is in paid status)

LONGEVITY BENEFIT

A \$70 per month longevity increment will be added to each employee's salary on beginning of the eleventh (11th) year; \$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
2017-2018**

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

INSURANCE BENEFIT

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

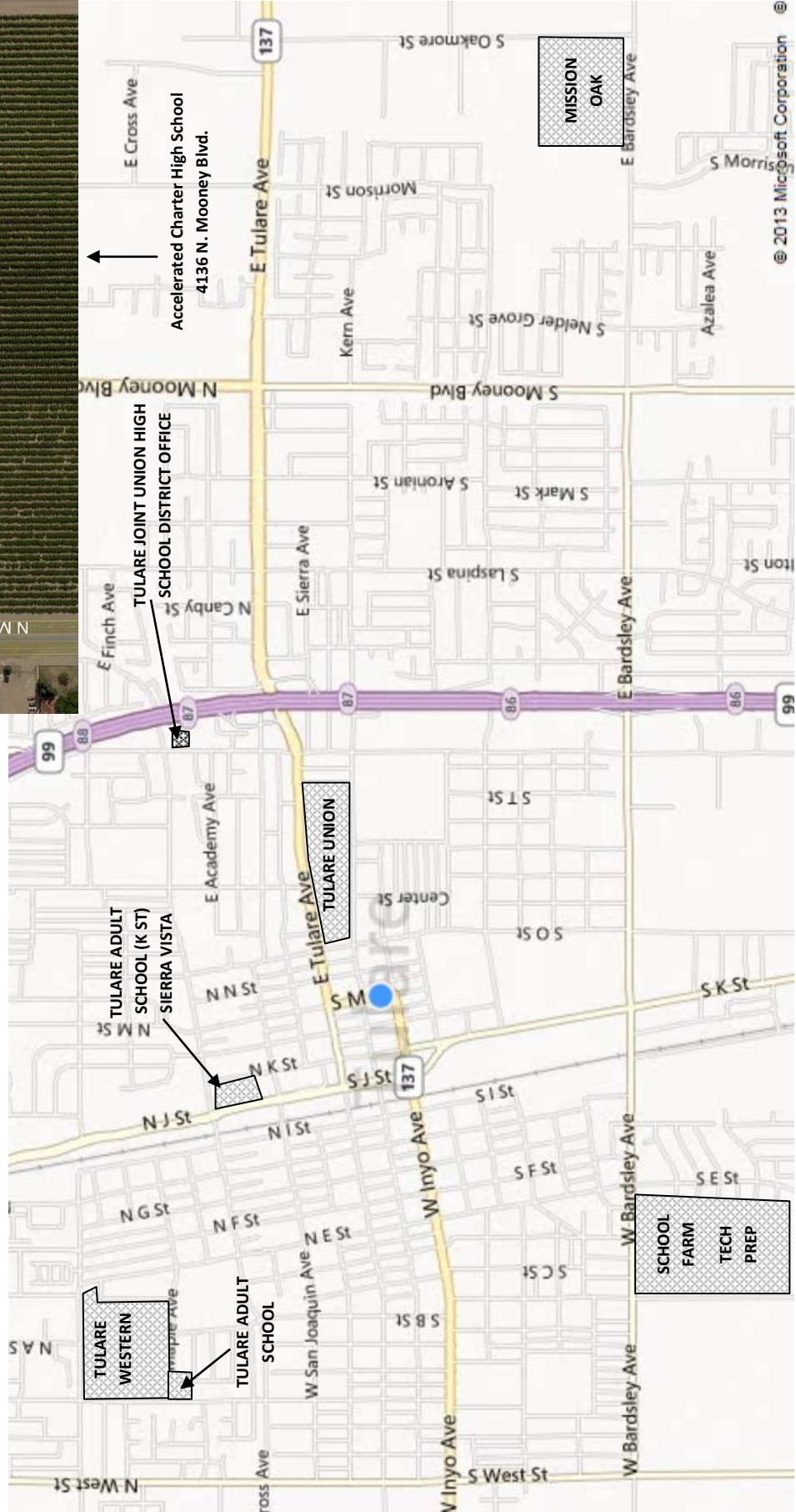
RETIREMENT BENEFIT

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.

TULARE JOINT UNION HIGH SCHOOL DISTRICT



© 2013 Microsoft Corporation

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 Instruction; Assistant Superintendent for Human Resources; Business Manager; Director of State and Federal Programs and Assessments; Director of Facilities; Director of Technology; Site Principals; Director, Adult Education; Site Supervisors of Maintenance and Operations; Student Representatives from each site; Parent Representatives from each site; Board Representative; Certificated Staff Representative; and Classified Staff Representative. 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. Adoption of the final budget by the Board is scheduled for the meeting in June. The public hearing on the budget is held at that meeting.

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 February.
 - 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
2017-2018**

For Preparation of the 2017-2018 Budget		DEADLINE
1.	Budget Advisory Committee Meeting - 3:30 PM	October 4, 2016
2.	Administration will establish Budget Calendar and preliminary formulas for allocation of personnel and supplies.	October/November 2016
3.	Present Budget Calendar, Budget Policy, Budget Formulas to the Board for adoption.	November 2, 2016
4.	Budget Advisory Committee Meeting - 3:45 PM	November 29, 2016
5.	First Interim Report - Budget to Actuals through October 31, 2016	December 15, 2016
6.	Discuss budget preparation with Principals and Department Heads.	January 2017
7.	Budget Advisory Committee Meeting - 3:45 PM	January 24, 2017
8.	Review enrollment projections relative to actuals for current year.	February 2017
9.	Budget requests to the District Office from Principals.	February 13, 2017
	Second Interim Report - Budget to Actuals through January 31, 2017	February 15, 2017
10.	Budget Advisory Committee Meeting - 3:30 PM	April 4, 2017
11.	Present estimated ending balances for current year to the Board for review.	May 4, 2017
12.	Budget Advisory Committee review of proposed budget - 3:30 PM	May 23, 2017
13.	Budget available to public for review.	May 30, 2017
14.	Submit Budget to Board for public hearing.	June 5, 2017
15.	Budget adoption by Board	June 19, 2017
16.	File 2017-2018 Budget with County Superintendent of Schools	June 29, 2017
17.	County Superintendent reviews 2017-2018 Budget by	August 2017
18.	Budget Revisions due 45 days after State Budget signed by the Governor.	TBD

**FORMULAS FOR ALLOCATING SUPPLIES
2017-2018**

DESCRIPTION OF SUPPLIES	OBJECT NO.	2013-2014	** 2014-2015	2015-2016	*** 2016-2017	Proposed 2017-2018
TEXTBOOKS - BASIC	41000					
Per pupil enrolled plus amount for each pupil over previous year's average enrollment		\$7.60	\$70.80	\$70.80	\$70.80	\$50.00
		+ \$24.00	+ \$0.00	+ \$0.00	+ \$0.00	+ \$0.00
BOOKS & OTHER REFERENCE MATERIALS	42000					
Library (per pupil)		\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
OTHER EXPENSE OF INSTRUCTION						
Library Supplemental (per pupil)	43000	\$1.80	\$2.60	\$2.60	\$2.60	\$2.60
Classroom Instructional (per pupil)	43000	\$36.80	\$43.10	\$43.10	\$50.00	\$55.00
Counseling Supplies (per pupil)	43000	\$7.20	\$7.20	\$7.20	\$7.20	\$10.00
Graduation Supplies (per pupil)	43000	\$2.16	\$2.16	\$2.16	\$2.16	\$5.00
Miscellaneous Supplies (per pupil)	43000	\$1.20	\$1.20	\$1.20	\$1.20	\$1.00
Principal's Office Supplies (per pupil enrolled plus amount for each school)	43000	\$4.00	\$4.00	\$4.00	\$4.00	\$5.00
		+ \$300.00	+ \$300.00	+ \$300.00	+ \$300.00	min. \$2,000
Pupil Testing Incentives & Snacks (per pupil)	43000				\$2.35	\$10.00
						min. \$2,000
Summer School Supplies (per est. ADA)	43000	\$4.80	\$4.80	\$4.80	\$4.80	\$4.50
Textbook Supplies (per pupil)	43000	\$1.60	\$1.60	\$1.60	\$1.60	\$1.00
Teacher Travel and Conferences (per pupil enrolled plus amount for each school)	52000	\$0.00	\$3.50	\$3.50	\$3.50	\$5.00
		+ \$0.00	+ \$0.00	+ \$0.00	+ \$0.00	min. \$2,000
Textbook Binding Repair (per pupil)	56000	\$3.20	\$3.20	\$3.20	\$3.20	\$2.00
Repairs (per pupil)	56000	\$8.32	\$9.00	\$9.00	\$9.00	\$9.00
Student Travel	57000	\$18.00	\$18.00	\$18.00	\$18.00	\$21.00
						min. \$5,000
Equipment (per pupil)	44000 64000 65000	\$5.82	\$9.00	\$9.00	\$10.00	\$10.00
TOTALS		\$104.90	\$182.56	\$182.56	\$192.81	\$193.50

Est. Enrollment 2017-18: 5467 (MO - 1464; TU - 1740; TW - 1854; TP/CS - 115; SV - 138; AC - 156)

** 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.