

Tulare Joint Union High School District

2021-2022

Budget

June 17, 2021



***QUALITY SCHOOLS PREPARING
EXCEPTIONAL STUDENTS***

2021-2022

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 demonstrate successful completion of a broad course of study and will meet the a-g requirements upon graduation, in order to be prepared to transition to college or a career.**
- **All English Learners will demonstrate improvement in their English Language skills as evidenced through course grades, ELPAC scores and CAASPP scores.**
- **TJUHS D will maintain a positive learning environment where all students and parents feel welcomed, valued, safe and engaged in the academic success of our students.**

Tulare Joint Union High School District

BOARD OF TRUSTEES

FRANK J. FERNANDES
LAURA FONSECA
CRAIG HAMILTON
CATHY MEDEROS
KELLEY NICHOLSON



“Quality Schools Preparing
Exceptional Students”

ANTONIO V. RODRIGUEZ
SUPERINTENDENT

TAMMY ALDACO
ASSISTANT SUPERINTENDENT
STUDENT SERVICES
AND SPECIAL PROGRAMS

BARBARA A. ORISIO
ASSISTANT SUPERINTENDENT
HUMAN RESOURCES
AND BUSINESS

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

June 17, 2021

Board of Trustees
Tulare Joint Union High School District

Re: **2021-2022 District Budget**

Dear Board Members:

This book is a summary of the proposed 2021-2022 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 2021-2022 budget presents a decrease in fund balance for the coming year of approximately \$385,000. This budget summary includes approximately \$12.4 million in expenditures to provide services to students identified as low income, foster youth, or English learners. However, negotiations with both our bargaining units have not been settled and those costs are not included at this time. The budget will need to be adjusted once negotiations are settled.

Governor Newsom’s May Revision indicated that California was “roaring back” from the initial dark days of the health pandemic and his proposed budget includes increased ongoing education spending obligations. The plan is for the State to expand access to high-quality educational support services to students, including programs to accelerate and enrich academic learning. However, because of the reliance on capital gains, sales and use taxes, and corporate taxes, there could be risks in the out-year budgets for the State. Generally, there are differences between the proposed budget and the final budget. The Governor and the Legislature are busying working on a compromise. Once the final budget has been enacted, this budget will need to be adjusted.

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
2021-2022

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

1	<u>BUDGET SUMMARIES</u> Contains the budget information in summary form. Budget Summary 2021-2022 Budget Summary 2020-2021
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 (Fund 110) Cafeteria Budget (Fund 130) Capital Facilities-Developer Fees Budget (Fund 251) County School Facilities Fund - New Construction (Fund 350) County School Facilities Fund - Modernization (Fund 351) Special Reserve Capital Budget (Fund 400) Bond Interest & Redemptions 1 & 2 Budget (Fund 510) 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
2021-2022

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> 2021-2022 School Calendar Certificated Personnel Salary Schedule Special Services Salary Schedule Base Salary Schedule Certificated Management-Counselor Salary Schedule Management Salary Schedule <u>Classified Personnel</u> Classified Salary Schedule Classified Management Team/Confidential Salary Schedule
7	<u>MISCELLANEOUS INFORMATION</u> Explanation of the Budget Program Summary of the Budget Policy Budget Calendar Formulas for Allocating Supplies Explanation of Budget Classifications and Accounting Terms Classification of Income Income Accounting Terms

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
2021-2022 BUDGET SUMMARY**

I. 2021-2022 Estimated Beginning Balance \$15,563,607

II. 2021-2022 Estimated Income

Local Control Funding Formula	\$68,976,619	
Federal Sources	\$5,024,737	
State Sources	\$8,861,120	
Local Sources	\$3,056,420	
Other Authorized Transfers In	\$0	
Total		\$85,918,896

III. 2021-2022 TOTAL ESTIMATED AVAILABLE FUNDS \$101,482,503

IV. 2021-2022 Estimated Expenditures

Certificated Salaries	(10000's)	\$35,135,928
Classified Salaries	(20000's)	\$11,289,152
Employee Benefits	(30000's)	\$23,315,529
Books and Supplies	(40000's)	\$5,447,111
Contracted Services & Operations	(50000's)	\$6,606,110
Capital Outlay	(60000's)	\$406,600
Other Outgo	(70000's)	\$4,103,440
Total		\$86,303,870

V. 2021-2022 ESTIMATED ENDING FUND BALANCE \$15,178,633

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
2020-2021 BUDGET SUMMARY**

I. 2020-2021 Beginning Balance \$17,338,189

II. 2020-2021 Estimated Income

Local Control Funding Formula	\$65,734,802	
Federal Sources	\$9,874,719	
State Sources	\$5,054,516	
Local Sources	\$2,983,215	
Other Authorized Transfers In	\$0	
Total		\$83,647,252

III. 2020-2021 TOTAL ESTIMATED AVAILABLE FUNDS \$100,985,441

IV. 2020-2021 Estimated Expenditures

Certificated Salaries	(10000's)	\$32,299,633	
Classified Salaries	(20000's)	\$10,296,285	
Employee Benefits	(30000's)	\$21,248,139	
Books and Supplies	(40000's)	\$9,083,651	
Contracted Services & Operations	(50000's)	\$6,914,067	
Capital Outlay	(60000's)	\$621,070	
Other Outgo	(70000's)	\$4,958,989	
Total			\$85,421,834

V. 2020-2021 ESTIMATED ENDING FUND BALANCE \$15,563,607

**ESTIMATED CalPADS
ENROLLMENT and ACTUAL ATTENDANCE
2021-2022**

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 2021-2022 is given below. The district is taking a conservative approach and estimating limited growth in enrollment.

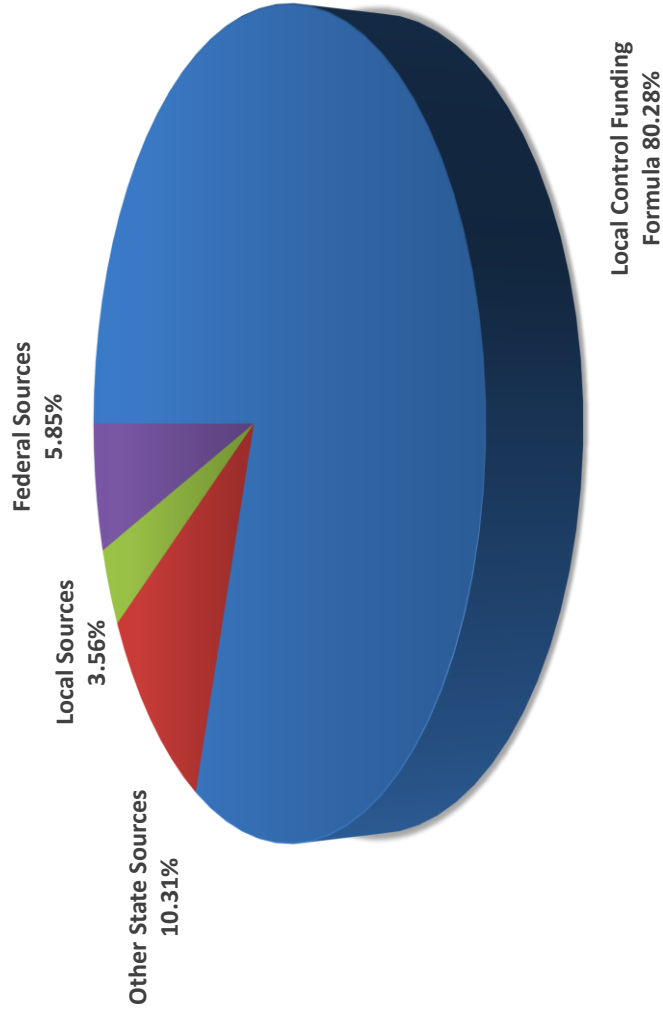
	Tulare Union	Tulare Western	Mission Oak	Total
Projected October CalPADS Enrollment Includes Special Education	1564	1886	1465	4915
Estimated Second Period A.D.A.				4851
Accelerated Charter High School				163
Tech Prep High School				19
Sierra Vista Charter High School				392
Countryside High School				23
			Total High School A.D.A.	5448
			Prior Year Actual CalPADS	5700

LOCAL CONTROL FUNDING FORMULA (LCFF)

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

A. 2021-2022 Base	\$10,057
B. 2021-2022 Supplemental	\$1,440
C. 2021-2022 Concentration	\$867
2021-2022 Funding per ADA	\$12,365
2020-2021 Funding per ADA	\$10,903

SOURCES OF THE OPERATING DOLLARS 2021-2022



2021-2022 GENERAL FUND INCOME

SOURCE OF REVENUE	Audited Actual	CURRENT YEAR	NEXT YEAR
	2019-2020 Beginning Balance	2020-2021 Beginning Balance	Projected 2021-2022 Beginning Balance
BEGINNING FUND BALANCE	16,754,654	17,338,189	15,563,607

SOURCE OF REVENUE	2019-2020	CURRENT YEAR	NEXT YEAR
	Actual Income	2020-2021 Projected Income as of 5/21/2021	2021-2022 Projected Budget

REVENUE LIMIT/LCFF SOURCES

80110 LCFF STATE AID-CURRENT YEAR	46,254,345	39,332,699	48,199,147
80111 LCFF STATE AID CHARTERS - CURRENT YEAR	2,131,629	2,108,703	2,269,614
80120 EDUCATION PROTECTION ACCOUNT	5,357,840	12,147,423	6,361,019
80121 EDUCATION PROTECTION ACCOUNT - CHARTER	43,138	43,138	44,000
80190 STATE AID-PRIOR YEAR	15,205	0	0
80191 STATE AID CHARTERS-PRIOR YEAR	-19,169	0	0
80210 HOMEOWNERS EXEMPTION	86,644	0	0
80410 COUNTY AND DISTRICT TAXES SECURED ROLL TAXES	10,388,975	12,102,839	12,102,839
80420 UNSECURED ROLL TAXES	659,436	0	0
80430 PRIOR YEARS TAXES	199,103	0	0
80440 SUPPLEMENTAL TAXES	124,697	0	0
80450 ED REV. AUGMENTATION FUNDS	43,945	0	0
80470 COMMUNITY REDEVELOPMENT FUNDS	134,965	0	0
80471 REDEVELOPMENT PTF RESIDUAL DISTRIBUTIONS	465,075	0	0
80820 OTHER IN-LIEU TAXES	23	0	0
80890 LESS: NON-REVENUE LIMIT (50%) ADJUSTMENT	-11	0	0
80960 TRANSFERS TO CHARTER SCHOOLS IN LIEU OF PROPERTY TAXES	0	0	0
REVENUE LIMIT/LCFF SOURCES TOTAL	65,885,839	65,734,802	68,976,619

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2019-2020	2020-2021	2021-2022
	Actual Income	Projected Income as of 5/21/2021	Projected Budget
<u>FEDERAL REVENUE</u>			
81810 SPECIAL EDUCATION ENTITLEMENT	993,605	970,231	986,509
82800 US WILDLIFE RESERVE FUNDS	947	0	0
82900 ALL OTHER FEDERAL REVENUE			
30100 IASA Title I Basic Grants	1,513,781	1,828,575	1,574,265
31820 ESSA - School Improvement Funding	207,119	141,971	0
32100 CARES- Emergency Relief	0	1,344,175	0
32120 ESSER II	0	0	1,683,770
32150 Government Emergency Education Relief	0	194,585	0
32200 Coronavirus Relief Funds	0	4,530,909	0
35500 Vocational Education Act (VEA)	202,488	187,657	195,667
35550 Vocational Education Act (VEA) - Adult Education	176,299	141,779	122,707
40350 IASA Title II Teacher Quality	238,087	213,549	206,116
41270 Title IV - ESSA	158,738	139,134	122,325
41280 Title IV - Student Support & Academic Enrichment	224,766	4,730	0
42010 Title III - Immigrant Education Program	4,908	0	0
42030 Title III - Limited English Proficiency (LEP)	47,180	122,324	63,378
56400 Medi-Cal Billing	1,095	1,000	20,000
56402 Medi-Cal MAA Billing	88,476	50,000	50,000
58132 School Climate Grant	230,000	0	0
58138 Environmental Education Grant	0	4,100	0
FEDERAL REVENUE TOTAL	4,087,488	9,874,719	5,024,737
<u>OTHER STATE REVENUES</u>			
85500 MANDATED COST REIMBURSEMENTS \$47.84 x 420	17,190	11,060	20,000
85600 STATE LOTTERY REVENUE			
11000 State Lottery \$150 x 5,448 ADA	873,602	833,391	855,000
63000 Proposition 20 Instructional Materials \$49 x 5,448 ADA	314,180	294,138	279,300
85900 ALL OTHER STATE REVENUE			
00000 Unrestricted Resources	12,821	0	0
63710 CalWORKS for ROCP	135,854	135,854	135,854
63870 Career Technical Education Incentive Grant (CTEIG)	767,855	343,135	257,920
63880 K-12 Strong Workforce	109,042	390,162	385,432
65200 Special Education: Project Workability I	37,277	119,010	119,010
70100 Ag Vocational Grant	32,566	32,967	40,456
70850 Learning Communities for School Success Program	105,956	105,960	0
73880 SB117 Prot.Eqip & Cleaning (COVID-19)	94,148	0	0
74200 Learning Loss Mitigation	0	552,995	0
74250 Expanded Learning Opportunities Grant	0	0	4,089,383
74260 Expanded Learning Opportunities Grant-Paraproff. Staff	0	0	442,921
75100 Low-Performing Students Block Grant	82,820	0	0
76900 STRS On-Behalf Pension Contributions	3,675,980	2,235,844	2,235,844
OTHER STATE REVENUES TOTAL	6,259,291	5,054,516	8,861,120

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2019-2020 Actual Income	2020-2021 Projected Income as of 5/21/2021	2021-2022 Projected Budget
<u>OTHER LOCAL REVENUES</u>			
86250 REDEVELOPMENT AGENCY	211,228	95,000	115,000
86310 SALE OF EQUIPMENT, SUPPLIES	13,379	1,000	20,000
86500 LEASES AND RENTALS	71,679	45,000	45,000
86600 INTEREST (1.662% X 15 MIL)	400,807	310,000	249,000
86601 INTEREST - NON-TREASURY ACCOUNTS	31	0	0
86602 INTEREST - FEDERAL/STATE	-12,033	0	0
86620 NET INCREASE (DECREASE) FMV INVESTMENTS	146,269	0	0
86770 INTERAGENCY SERVICES BETWEEN LEAs	0	0	0
86890 ALL OTHER FEES & CONTRACTS	132	0	0
86910 PLUS: MISC FUNDS NON-REVENUE LIMIT (50%) ADJUSTMENT	11	0	0
86990 ALL OTHER LOCAL REVENUE			
00000 Athletic Gate Receipts	152,757	0	0
00000 Miscellaneous	557,150	493,650	750,000
00099 Outlawed Checks	522	0	
90283 Pro-Youth	168,450	283,230	283,230
86991 OTHER LOCAL REVENUE-E RATE SUBSIDY	297	30,000	30,000
87920 SPECIAL ED, SELPA TRANSFERS FROM CO. OFFICES	1,427,692	1,725,335	1,564,190
LOCAL REVENUES TOTAL	3,138,372	2,983,215	3,056,420
<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)	79,370,990	83,647,252	85,918,896
TOTAL NET BEGINNING BALANCE AND INCOME	96,125,644	100,985,441	101,482,503

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 2021-2022.

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	
2001-2002	21,113,226	67.57%	1,669,112	5.34%	5,635,892	18.04%	2,826,293	9.05%	N/A	0.00%	31,244,523
2003-2004	21,002,619	73.40%	1,979,318	6.92%	3,495,663	12.22%	2,137,695	7.47%	N/A	0.00%	28,615,295
2004-2005	24,801,400	67.87%	2,730,612	7.47%	6,417,290	17.56%	2,595,409	7.10%	N/A	0.00%	36,544,711
2005-2006	26,105,436	71.37%	3,016,494	8.25%	4,598,584	12.57%	2,857,233	7.81%	N/A	0.00%	36,577,747
2006-2007	29,502,808	70.25%	2,547,282	6.07%	6,528,387	15.54%	3,419,924	8.14%	N/A	0.00%	41,998,401
2007-2008	30,315,842	69.51%	2,420,750	5.55%	6,509,200	14.93%	4,366,385	10.01%	N/A	0.00%	43,612,177
2008-2009	31,608,535	66.43%	6,239,374	13.11%	6,126,321	12.88%	3,608,122	7.58%	N/A	0.00%	47,582,351
2009-2010	27,602,878	61.74%	4,173,276	9.33%	9,436,288	21.11%	3,495,125	7.82%	N/A	0.00%	44,707,567
2010-2011	29,568,458	64.62%	4,763,783	10.42%	8,241,283	18.01%	3,182,288	6.95%	N/A	0.00%	45,755,812
2011-2012	30,506,343	66.36%	4,327,527	9.41%	8,150,356	17.73%	2,986,107	6.50%	N/A	0.00%	45,970,333
2012-2013	28,550,831	65.80%	3,053,456	7.04%	8,828,980	20.35%	2,957,990	6.82%	N/A	0.00%	43,391,257
2013-2014	31,577,949	68.17%	2,779,689	6.00%	9,009,579	19.45%	2,853,801	6.16%	102,000	0.22%	46,323,018
2014-2015	45,957,103	87.11%	2,889,643	5.48%	1,878,500	3.56%	1,928,394	3.66%	102,000	0.19%	52,755,640
2015-2016	51,983,567	88.55%	3,292,654	6.14%	6,267,171	1.66%	2,601,162	3.65%	0	0.00%	64,144,555
2016-2017	55,803,286	86.26%	3,398,233	5.26%	4,114,300	4.96%	2,086,307	3.52%	0	0.00%	65,402,126
2017-2018	57,588,524	87.03%	2,786,742	4.21%	3,832,648	5.79%	1,966,643	2.97%	0	0.00%	66,174,557
2018-2019	62,050,432	87.34%	3,459,914	4.87%	3,823,826	5.38%	1,706,529	2.40%	0	0.00%	71,040,701
2019-2020	65,945,685	88.07%	3,439,662	4.59%	3,948,404	5.27%	1,541,193	2.06%	0	0.00%	74,874,944
2020-2021	60,506,155	84.58%	4,827,524	6.75%	4,308,206	6.02%	1,899,002	2.65%	0	0.00%	71,540,887
2021-2022	68,976,619	80.28%	5,024,737	5.85%	8,861,120	10.31%	3,056,420	3.56%	0	0.00%	85,918,896

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

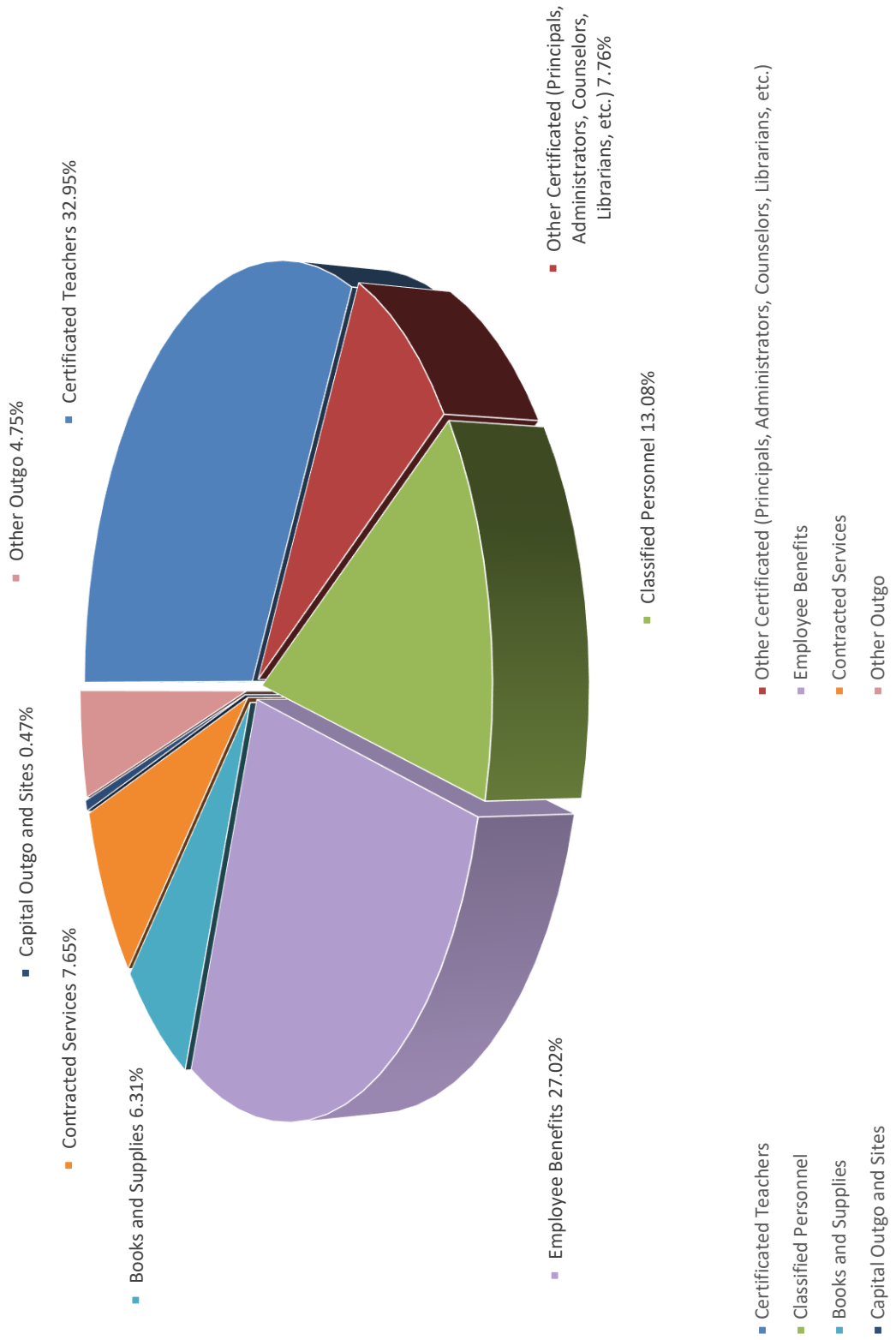
In addition to the Local Control Funding Formula income that comes from the state, special purpose apportionments are available to assist in financing such programs as master plan for special education. In the budgeting process, consideration must be given to the possibility that these programs may be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

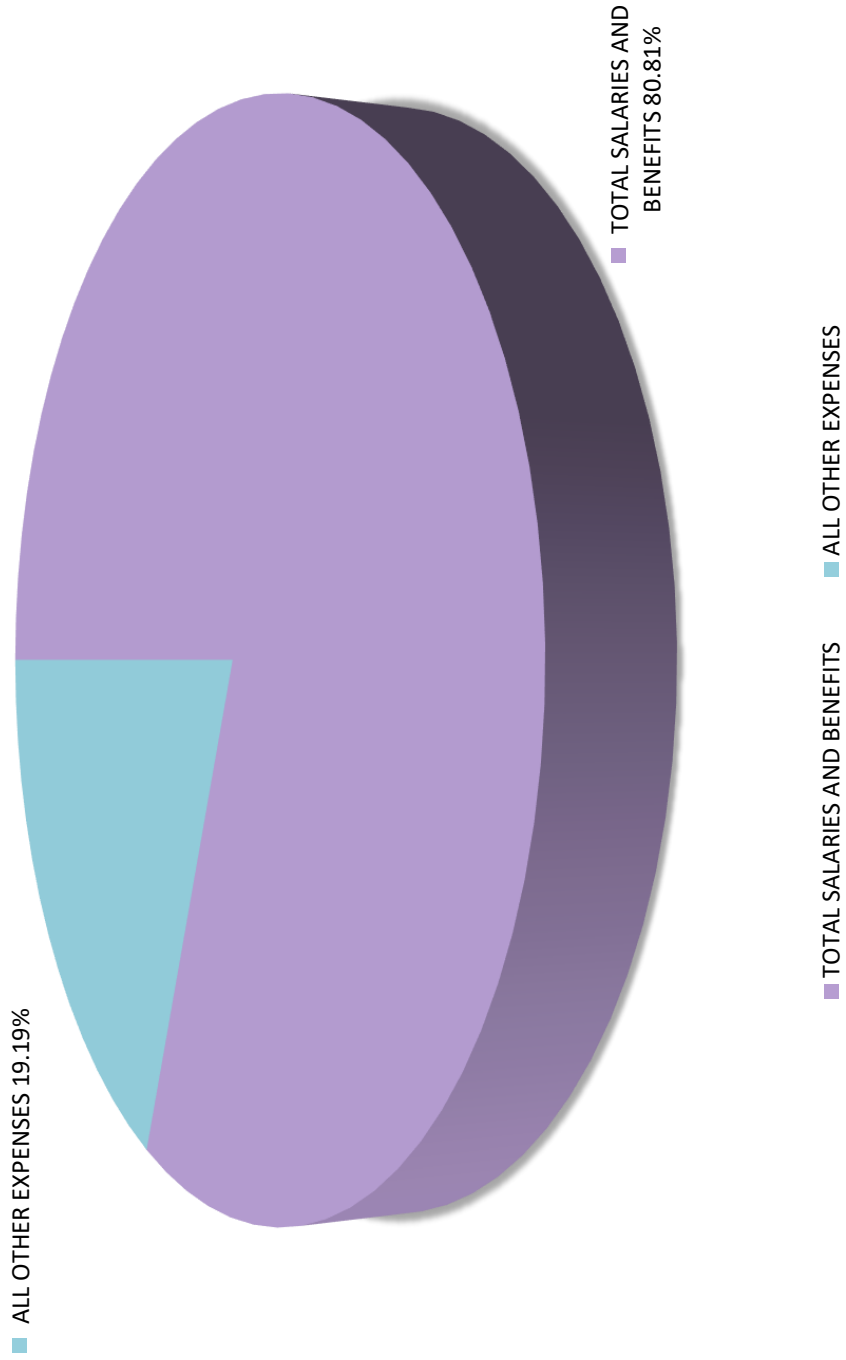
LOCAL REVENUE

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 2021-2022



HOW THE OPERATING BUDGET IS SPENT 2021-2022



2021-2022 GENERAL FUND EXPENDITURES

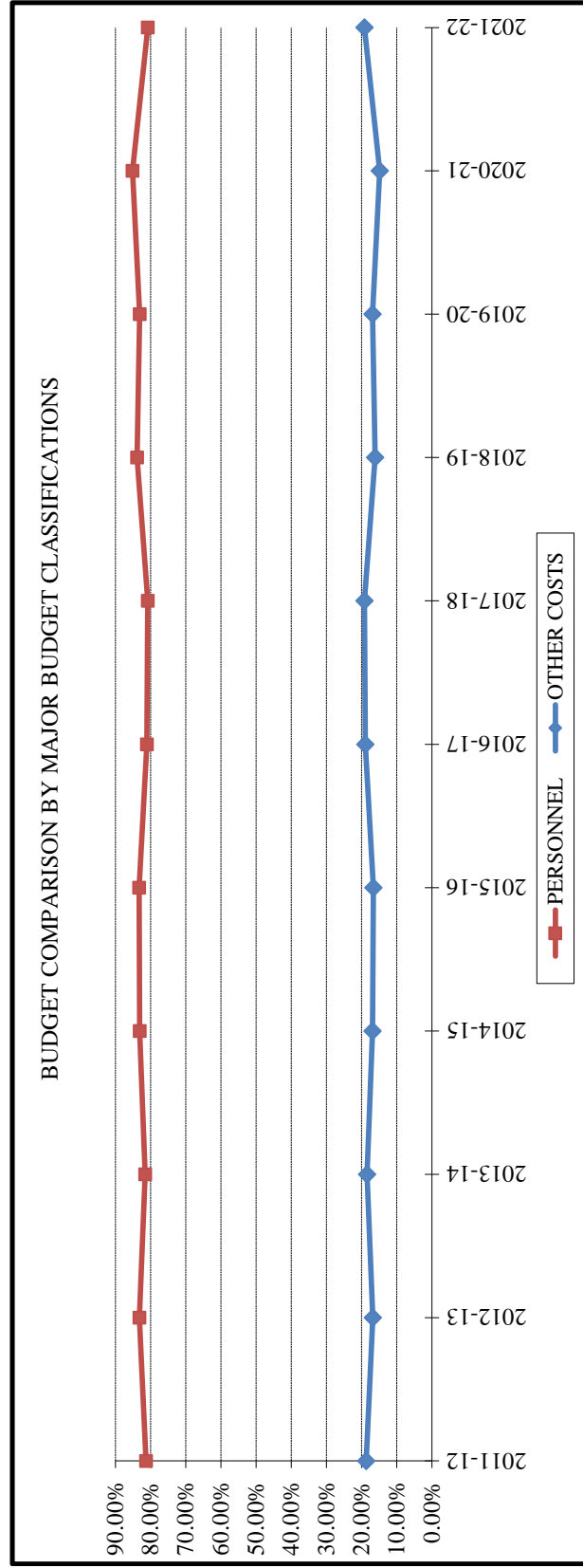
EXPENDITURE CLASSIFICATION		CURRENT YEAR		NEXT YEAR
		2019-2020 Actual Expenditures	2020-2021 Projected Expenditures as of: 5/21/21	2021-2022 Projected Budget
<u>10000</u>	<u>CERTIFICATED SALARIES</u>			
11000	TEACHERS	24,493,562	25,088,560	27,813,325
11002	SUBSTITUTE TEACHERS	454,714	573,343	622,123
12000	CERTIFICATED PUPIL SUPPORT	2,463,065	2,491,230	2,520,950
13000	CERTIFICATED SUPERVISORS & ADMINISTRATORS	3,808,673	3,865,430	3,896,440
19000	OTHER CERTIFICATED SALARIES	584,003	281,070	283,090
	TOTAL 10000	31,804,017	32,299,633	35,135,928
<u>20000</u>	<u>CLASSIFIED SALARIES</u>			
21000	INSTRUCTIONAL AIDES	868,936	974,320	1,339,090
21002	SUBSTITUTE INSTRUCTIONAL AIDES	12,848	12,000	12,000
22000	MAINTENANCE, OPERATIONS, AND TRANSPORTATION	4,733,005	4,614,270	4,650,250
22002	SUBSTITUTE MAINTENANCE, OPERATIONS, AND TRANSPORTATION	99,093	144,000	169,000
23000	CLASSIFIED SUPERVISORS & ADMINISTRATORS	728,085	737,250	725,760
24000	CLERICAL, TECHNICAL, AND OTHER OFFICE STAFF	2,791,832	2,853,540	2,919,980
24002	SUBSTITUTE CLERICAL, TECHNICAL, AND OTHER OFFICE STAFF	43,125	20,500	25,000
29000	OTHER CLASSIFIED	929,521	817,350	1,235,120
29002	SUBSTITUTE OTHER CLASSIFIED	16,854	3,000	3,000
29003	WORK STUDY STIPENDS	91,096	120,055	209,952
	TOTAL 20000	10,314,396	10,296,285	11,289,152
<u>30000</u>	<u>EMPLOYEE BENEFITS</u>			
31000	STATE TEACHERS' RETIREMENT SYSTEM (31010, 31020)	9,054,735	7,596,079	8,052,724
32000	PUBLIC EMPLOYEES' RETIREMENT SYSTEM (32010, 32020)	1,845,363	1,868,640	2,377,980
33000	OLD AGE SURVIVORS DISABILITY INSURANCE (33012, 33022)	656,319	732,750	705,615
33000	MEDICARE (33013, 33023)	600,371	630,880	665,980
34000	HEALTH AND WELFARE BENEFITS (34010, 34020)	8,096,155	8,192,350	8,716,480
35000	STATE UNEMPLOYMENT INSURANCE (35010, 35020)	26,617	26,535	547,270
36000	WORKERS COMPENSATION INSURANCE (36010, 36020)	653,636	782,625	831,200
37000	OTHER POST EMPLOYMENT BENEFITS (37010, 37020)	700,990	818,280	818,280
39000	OTHER BENEFITS (39010, 39020)	457,690	600,000	600,000
	TOTAL 30000	22,091,877	21,248,139	23,315,529

2021-2022 GENERAL FUND EXPENDITURES

EXPENDITURE CLASSIFICATION	CURRENT YEAR		NEXT YEAR
	2019-2020 Actual Expenditures	2020-2021 Projected Expenditures as of: 5/21/21	2021-2022 Projected Budget
<u>40000</u>	<u>BOOKS AND SUPPLIES</u>		
41000 APPROVED TEXTBOOKS & CORE CURRICULA MATERIALS	401,056	1,117,458	1,599,100
42000 BOOKS & OTHER REFERENCE MATERIALS	5,352	16,711	16,711
43000 MATERIALS AND SUPPLIES	2,601,641	5,502,773	3,305,670
44000 NON-CAPITALIZED EQUIPMENT	1,388,393	2,446,709	525,630
	TOTAL 40000	4,396,442	9,083,651
<u>50000</u>	<u>CONTRACTED SERVICES AND OTHER OPERATING EXPENSE</u>		
51000 SUBAGREEMENTS FOR SERVICES	968,026	874,090	797,559
52000 TRAVEL AND CONFERENCE	155,284	352,663	340,601
53000 DUES AND MEMBERSHIPS	67,888	60,000	55,300
54000 INSURANCE	306,820	325,000	396,000
55000 OPERATIONS & HOUSEKEEPING SERVICES	1,499,844	1,567,890	1,441,550
56000 RENTS, LEASES, & NON-CAPITALIZED REPAIRS	1,951,328	1,823,988	1,277,905
57000 TRANSFERS OF DIRECT AND SUPPORT COSTS	103,364	0	0
58000 PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES	2,364,128	1,544,676	2,119,905
59000 COMMUNICATIONS	213,164	365,760	177,290
	TOTAL 50000	7,629,845	6,914,067
<u>60000</u>	<u>CAPITAL OUTLAY</u>		
61700 SITE IMPROVEMENTS	0	0	0
64000 NEW EQUIPMENT	367,414	621,070	406,600
65000 REPLACEMENT EQUIPMENT	35,385	0	0
	TOTAL 60000	402,798	621,070
<u>70000</u>	<u>OTHER OUTGO</u>		
71300 STATE SPECIAL SCHOOLS	0	0	0
71420 OTHER TUITION, EXCESS COSTS, AND/OR DEFICITS PAYMENTS TO COE	1,054,807	970,898	1,012,940
73100 TRANSFERS OF INDIRECT COSTS	0	0	0
73500 TRANSFERS OF INDIRECT COSTS - INTERFUND	0	-85,104	-97,500
74390 OTHER DEBT SERVICES - PRINCIPAL	43,272	55,000	55,000
76190 OTHER AUTHORIZED TRANSFERS OUT	1,050,000	4,018,195	3,133,000
	TOTAL 70000	2,148,079	4,958,989
GRAND TOTAL EXPENDITURES	78,787,454	85,421,834	86,303,870

**BUDGET COMPARISON
2011-2012 TO 2021-2022
BY MAJOR BUDGET CLASSIFICATIONS**

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
PERSONNEL COSTS											
10000	45.07%	45.53%	44.35%	45.39%	44.59%	43.74%	41.96%	42.23%	42.01%	43.51%	40.71%
20000	13.53%	13.99%	13.74%	13.85%	14.15%	12.58%	13.78%	13.68%	13.11%	13.46%	13.08%
30000	22.68%	23.68%	23.46%	23.89%	24.56%	24.74%	25.09%	27.92%	28.00%	28.18%	27.02%
TOTAL %	82.39%	81.28%	83.20%	81.56%	83.31%	81.06%	80.83%	83.82%	83.12%	85.15%	80.81%
OTHER COSTS											
40000	6.45%	7.58%	6.24%	7.31%	5.77%	6.28%	5.58%	5.21%	4.95%	5.04%	6.31%
50000	8.31%	9.42%	8.97%	9.47%	8.31%	8.49%	10.78%	9.38%	9.24%	8.35%	7.65%
60000	0.00%	0.03%	0.00%	0.03%	0.27%	1.45%	1.19%	0.25%	0.24%	0.18%	0.47%
70000	2.85%	1.69%	1.60%	1.63%	2.34%	2.72%	1.61%	1.35%	2.45%	1.28%	4.75%
TOTAL %	17.61%	18.72%	16.81%	18.44%	16.69%	18.94%	19.17%	16.18%	16.88%	14.85%	19.19%



EXPENDITURE POLICIES

Explanation of Proposed Appropriations for Salaries

Salaries and Benefits represent the largest single item in the budget. They represent approximately 85% 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

2021-2022 Budget

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

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

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

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

EXPENDITURE POLICIES

Explanation of Proposed Appropriations for Supplies and Services

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

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

**FORMULAS FOR ALLOCATING SUPPLIES
2021-2022**

1. **TEXTBOOKS - BASIC**

Basic Textbooks \$48.00 per pupil enrolled

2. **OTHER BOOKS**

Library Books \$2.40 per pupil enrolled

3. **OTHER EXPENSE OF INSTRUCTION**

Athletics \$55.00 per pupil enrolled

Attendance \$1.00 per pupil enrolled

Classroom Instructional \$55.00 per pupil enrolled

Counseling Supplies \$10.00 per pupil enrolled

Equipment \$14.00 per pupil enrolled

Graduation Supplies \$5.00 per pupil enrolled

Library Supplemental \$2.60 per pupil enrolled

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

Repairs \$5.00 per pupil enrolled

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

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

Summer School Supplies \$4.50 per estimated ADA

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

Textbook Binding Repair \$2.00 per pupil enrolled

Textbook Supplies \$1.00 per pupil enrolled

Travel-Athletics \$50.00 per pupil enrolled

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

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

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

TEXTBOOKS

Basic Allocation	5700	x	\$48.00	\$273,600
------------------	------	---	---------	-----------

OTHER BOOKS

Library Books	4915	x	\$2.40	\$11,796
---------------	------	---	--------	----------

OTHER EXPENSE OF INSTRUCTION

Athletics	4915	x	\$55.00	\$270,325	
Attendance	4915	x	\$1.00	\$4,915	
Classroom Instruction Supplies	5700	x	\$55.00	\$313,500	
Counseling Supplies	5700	x	\$10.00	\$57,000	
Equipment	5700	x	\$14.00	\$79,800	
Graduation Supplies	5700	x	\$5.00	\$28,500	
Library Supplemental	4915	x	\$2.60	\$12,779	
Principal's Office Supplies	5700	x	\$5.00	\$28,500	min \$2,000
Repairs	5700	x	\$5.00	\$28,500	
Student Incentives and Recognition	5700	x	\$10.00	\$57,000	min \$2,000
Student Travel	5700	x	\$21.00	\$119,700	min \$5,000
Summer School Supplies	1000	x	\$4.50	\$4,500	
Teacher Travel and Conference	5700	x	\$5.00	\$28,500	min \$2,000
Textbook Binding Repair	4915	x	\$2.00	\$9,830	
Textbook Supplies	4915	x	\$1.00	\$4,915	
Travel-Athletics	4915	x	\$50.00	\$245,750	

EXPLANATION OF FUNDS ALLOCATED FOR MAINTENANCE PROJECTS AND CAPITAL OUTLAY

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

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

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

1. Classification 44000 – Non-Capitalized Equipment

Non-Capitalized Equipment

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

Repairs to Buildings

Repairs to Equipment

Non-Capitalized Improvements

3. Classification 61700 and 62000 – Capital Outlay

Site Improvements

Improvements of Buildings

New Buildings

4. Classification 64000 and 65000 - Equipment

New Equipment

Replacement of Equipment

This Page Intentionally Left Blank

BUDGET WORKSHEETS

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

These worksheets should be helpful in analyzing the budget.

Working Budget 2020-2021		Proposed For 2021-2022	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
CLASSROOM TEACHERS			
		11000	
Professional Development - District	2,250	010-00000-0-00000-21400-11000-000-0000-00	0
Regular Education	3,275,650	010-00000-0-11100-10000-11000-xxx-0000-00	10,596,250
Class Load Stipend	252,700	010-00000-0-11100-10000-11000-xxx-0189-00	216,500
School Sponsored Co-Curricular	998,530	010-00000-0-11100-41000-11000-xxx-0000-00	998,600
Coaching	366,140	010-00000-0-11362-10000-11000-xxx-0000-00	366,200
Home School Instruction	8,000	010-00000-0-11379-10000-11000-xxx-0000-00	8,000
Independent Study - SV	303,440	010-00000-0-33000-10000-11000-708-0000-00	690,900
Community Day School - CS	204,700	010-00000-0-35500-10000-11000-649-0000-00	207,800
LCAP - Professional Development	330,720	010-07200-0-00000-21400-11000-xxx-7xxx-00	407,930
LCAP - Instruction	3,253,610	010-07200-0-11100-10000-11000-xxx-7xxx-00	3,235,780
LCAP - Summer School	0	010-07200-0-11350-10000-11000-000-7104-00	190,000
LCAP - Summer School	176,120	010-07200-0-11350-10000-11000-000-7105-00	0
LCAP - Vocational	2,715,150	010-07200-0-38000-10000-11000-xxx-7xxx-00	5,692,405
LCAP - Adult - Professional Development	0	010-07200-0-41100-21400-11000-000-7106-00	2,250
Education Protection Account	9,565,110	010-14000-0-11100-10000-11000-xxx-0000-40	0
Title I	108,030	010-30100-0-11100-10000-11000-xxx-0000-40	184,060
Title I - AVID	461,510	010-30100-0-11375-10000-11000-xxx-0000-40	409,030
ESSA - School Sponsored Co-Curricular ACHS	13,560	010-31820-0-11100-41000-11000-793-0000-40	0
ESSER - Professional Development - ACHS	6,200	010-32100-0-00000-21400-11000-793-6104-40	0
GEER - Special Education	32,600	010-32150-0-57600-11200-11000-xxx-6105-40	0
Coronavirus Relief - Professional Development	138,500	010-32200-0-00000-21400-11000-xxx-6xxx-40	0
Coronavirus Relief - Instruction	572,810	010-32200-0-11100-10000-11000-xxx-6xxx-40	0
Coronavirus Relief - Special Education	129,720	010-32200-0-57600-11200-11000-xxx-6105-40	0
Special Education - IDEA	449,970	010-33100-0-57600-11200-11000-xxx-0000-60	454,640
Title IV - Student Support - Professional Development	5,700	010-41270-0-00000-21400-11000-xxx-0000-40	0
Title IV - Student Support - Instruction	3,180	010-41270-0-11100-10000-11000-xxx-0000-40	3,180
Title III - LEP	60,000	010-42030-0-11100-10000-11000-xxx-0000-40	44,070
K-12 Strong Workforce PY 1 - Instruction	60,500	010-63880-1-38000-10000-11000-xxx-0000-40	23,940
K-12 Strong Workforce PY 2 - Instruction	64,540	010-63880-2-38000-10000-11000-xxx-0000-40	53,060
K-12 Strong Workforce PY 2 - Professional Development	100	010-63880-2-38000-21400-11000-xxx-0000-40	12,940
Special Education	1,144,930	010-65000-0-57600-11200-11000-xxx-0000-60	1,184,110
Special Education - Workability I	14,270	010-65200-0-57600-11900-11000-000-0000-60	14,270
Learning Communities for School Success Program	57,530	010-70850-0-11100-10000-11000-xxx-0000-40	0

Working Budget 2020-2021		Proposed For 2021-2022		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
CLASSROOM TEACHERS				
		11000		
Learning Loss Mitigation - Instruction	010-74200-0-11100-10000-11000-xxx-6xxx-40	54,000	0	
Expanded Learning Opportunities - Professional Development	010-74250-0-00000-21400-11000-xxx-6707-40	0	137,610	
Expanded Learning Opportunities - Instruction	010-74250-0-11100-10000-11000-xxx-6xxx-40	0	1,929,760	
Expanded Learning Opportunities - Co-Curricular	010-74250-0-11100-41000-11000-xxx-6702-40	0	144,000	
Expanded Learning Opportunities - Summer School	010-74250-0-11350-10000-11000-000-6701-40	0	363,010	
Expanded Learning Opportunities - Adult	010-74250-0-41100-10000-11000-000-6701-40	0	78,230	
Low-Performing Students Block Grant	010-75100-0-11100-10000-11000-000-0000-40	86,000	0	
Pro-Youth HEART	010-90283-0-11100-10000-11000-xxx-0000-40	172,790	164,800	
Total 11000		25,088,560	Total 11000	27,813,325
SUBSTITUTE TEACHERS				
		11002		
Regular Education	010-00000-0-11100-10000-11002-xxx-0000-00	389,000	312,500	
Regular Education - Prep Time Subs	010-00000-0-11100-10000-11002-xxx-0190-00	26,700	89,150	
LCAP - Professional Development	010-07200-0-00000-21400-11002-000-7xxx-00	30,210	110,300	
Title I - Staff Development	010-30100-0-00000-21400-11002-xxx-0000-40	90,259	68,450	
Title I - Title I - ACHS	010-30100-0-11100-10000-11002-793-0000-40	0	1,000	
Title I - AVID - Professional Development	010-30100-0-11375-21400-11002-xxx-0000-40	4,000	0	
Coronavirus Relief - Professional Development	010-32200-0-00000-21400-11002-xxx-6xxx-40	1,660	0	
Vocational Education Act	010-35500-0-11100-10000-11002-000-0000-40	3,375	3,375	
Title III - LEP	010-42030-0-11100-10000-11002-xxx-0000-40	8,739	8,748	
School Climate Transformation Grant - MO	010-58132-0-11100-10000-11002-368-0000-40	100	0	
Career Technical Education Grant - Professional Development	010-63870-0-00000-21400-11002-xxx-0000-40	4,300	0	
Career Technical Education Grant - Professional Development	010-63870-0-38000-21400-11002-xxx-0000-40	0	6,750	
K-12 Strong Workforce - PY 1 - Professional Development	010-63880-1-38000-21400-11002-xxx-0000-40	1,500	4,050	
K-12 Strong Workforce - PY 3 - Professional Development	010-63880-3-38000-21400-11002-000-0000-40	0	4,300	
Special Education	010-65000-0-57600-11200-11002-xxx-0000-60	13,500	13,500	
Total 11002		573,343	Total 11002	622,123
CERTIFICATED PUPIL SUPPORT				
		12000		
Guidance & Counseling	010-00000-0-11100-31100-12000-xxx-0000-00	705,320	708,720	
Psychological Services	010-00000-0-11100-31200-12000-000-0000-00	126,460	125,600	
LCAP - Counseling	010-07200-0-11100-31100-12000-xxx-7xxx-00	585,250	599,400	
LCAP - Psychological Services	010-07200-0-11100-31200-12000-xxx-7xxx-00	485,950	491,700	

Working Budget 2020-2021 **Proposed For 2021-2022**

DESCRIPTION **ACCOUNT NUMBER** **COMMENTS**

CERTIFICATED PUPIL SUPPORT

	12000	
Guidance & Counseling - Lottery	588,250	595,530
Total 12000	2,491,230	2,520,950

SUPERVISORS & ADMINISTRATORS

	13000	
District Office	500,290	497,480
School Administration	1,972,110	1,990,830
Guidance & Counseling	265,600	265,600
Athletic Directors	360,380	373,800
Superintendent	186,840	181,500
School Administration - Ag	140,480	139,000
School Administration - TP	83,770	69,100
School Administration - SV	139,620	138,200
School Administration - CS	55,850	69,100
LCAP - Summer School	11,310	0
Special Education - Instructional Supervision	149,180	155,600
Expanded Learning Opportunities - Summer School	0	16,230
Total 13000	3,865,430	3,896,440

OTHER CERTIFICATED SALARIES

	19000	
Professional Development	49,000	49,000
School Nurse	69,900	71,930
Title I - AVID - Professional Development	60,870	60,860
Title II - Teacher Quality	60,870	60,870
Title IV - Student Support - Professional Development	6,000	6,000
MediCal - MAA - School Nurse	34,430	34,430
Total 19000	281,070	283,090

TOTAL - 10000	32,299,633	35,135,928

CERTIFICATED SALARIES

Working Budget 2020-2021		Proposed For 2021-2022	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
INSTRUCTIONAL AIDES			
		21000	
Regular Education	010-00000-0-11100-10000-21000-xxx-0000-00	145,760	154,700
Independent Study - SV	010-00000-0-33000-10000-21000-708-0000-00	48,110	11,600
Title I	010-30100-0-11100-10000-21000-xxx-0000-40	87,120	117,990
Title I - AVID	010-30100-0-11375-10000-21000-xxx-0000-40	80,820	113,730
Title I - Independent Study - SV	010-30100-0-33000-10000-21000-708-0000-40	29,510	0
GEEER - Special Education	010-32150-0-57600-11200-21000-xxx-6111-40	48,400	0
Coronavirus Relief - Instruction	010-32200-0-11100-10000-21000-xxx-6xxx-40	15,680	0
Coronavirus Relief - Special Education	010-32200-0-57600-11200-21000-xxx-6111-40	20,550	0
Vocational Education Act	010-35500-0-11100-10000-21000-000-0000-40	250	250
Special Education	010-65000-0-57600-11200-21000-xxx-0000-60	478,040	554,200
Special Education - Workability I	010-65200-0-57600-11900-21000-000-0000-60	20,080	20,080
Expanded Learning Opportunities - Instruction	010-74250-0-11100-10000-21000-xxx-6xxx-40	0	162,999
Expanded Learning Opportunities - Paraprofessional	010-74260-0-11100-10000-21000-xxx-6703-40	0	63,711
Expanded Learning Opportunities - Paraprof. Special Education	010-74260-0-57600-11200-21000-xxx-6703-40	0	139,830
Total 21000		974,320	Total 21000 1,339,090
SUBSTITUTE INSTRUCTIONAL AIDES			
			21002
Instructional Aides	010-00000-0-11100-10000-21002-xxx-0000-00	6,000	6,000
Special Ed	010-65000-0-57600-11200-21002-xxx-0000-60	6,000	6,000
Total 21002		12,000	Total 21002 12,000
CLASSIFIED SUPPORT			
			22000
Warehousing & Distribution	010-00000-0-00000-75400-22000-000-0000-50	59,310	58,800
Data Processing & Technology District	010-00000-0-00000-77000-22000-000-0000-00	451,260	457,800
Data Processing & Technology	010-00000-0-00000-77000-22000-xxx-0000-00	187,240	188,040
Data Processing & Technology - Extra Help/OT	010-00000-0-00000-77000-22000-000-0137-00	2,000	2,000
Maintenance - Grounds	010-00000-0-00000-81100-22000-xxx-0000-50	675,560	650,550
Maintenance - Grounds - Extra Help/OT	010-00000-0-00000-81100-22000-xxx-0137-50	82,500	85,000
Operations - Custodial	010-00000-0-00000-82000-22000-xxx-0000-50	1,368,300	1,363,350
Operations - Custodial - Extra Help/OT	010-00000-0-00000-82000-22000-xxx-0137-50	65,000	75,000
Transportation	010-00000-0-11100-36000-22000-000-0000-50	305,980	310,500
Transportation - Drivers	010-00000-0-11100-36000-22000-000-0056-50	574,860	649,300
Transportation - Extra Help/OT	010-00000-0-11100-36000-22000-000-0137-50	10,000	10,000

Working Budget 2020-2021		Proposed For 2021-2022		ACCOUNT NUMBER	COMMENTS
DESCRIPTION					
CLASSIFIED SUPPORT					
Coronavirus Relief- Food Services	4,510	010-32200-0-00000-37000-22000-xxx-6401-40	0	22000	
Coronavirus Relief - Instructional	23,760	010-32200-0-11100-24200-22000-000-6108-40	0		
Learning Loss Mitigation - Instructional	51,550	010-74200-0-11100-24200-22000-000-6108-40	0		
Expanded Learning Opportunities - Instructional	0	010-74260-0-11100-24200-22000-000-6704-40	75,310		
Maintenance & Operations	646,220	010-81500-0-00000-81000-22000-xxx-0000-50	613,100		
Maintenance & Operations - Pool	59,320	010-81500-0-00000-81000-22000-xxx-0038-50	59,600		
Maintenance & Operations - Extra Help/OT	46,900	010-81500-0-00000-81000-22000-xxx-0137-50	51,900		
Total 22000	4,614,270			Total 22000	4,650,250
SUBSTITUTE CLASSIFIED SUPPORT					
Maintenance & Operations	134,000	010-00000-0-00000-81000-22002-xxx-0000-50	159,000	22002	
Maintenance & Operations - Drivers	10,000	010-00000-0-11100-36000-22002-000-0056-50	10,000		
Total 22002	144,000			Total 22002	169,000
CLASSIFIED SUPERVISORS AND ADMINISTRATORS					
Board	3,100	010-00000-0-00000-71100-23000-000-0000-00	3,100	23000	
District Office	126,870	010-00000-0-00000-72000-23000-000-0000-00	126,400		
Data Processing & Technology	124,330	010-00000-0-00000-77000-23000-000-0000-00	122,900		
Transportation	86,700	010-00000-0-11100-36000-23000-000-0000-50	86,200		
Maintenance	396,250	010-81500-0-00000-81000-23000-xxx-0000-50	387,160		
Total 23000	737,250			Total 23000	725,760
CLERICAL, TECHNICAL & OFFICE STAFF					
District Office	863,190	010-00000-0-00000-72000-24000-000-0000-00	836,900	24000	
District Office - Extra Help/OT	3,000	010-00000-0-00000-72000-24000-000-0137-00	3,000		
Data Processing & Technology	53,240	010-00000-0-00000-77000-24000-000-0000-00	54,300		
Data Processing & Technology - Extra Help/OT	1,500	010-00000-0-00000-77000-24000-000-0137-00	1,500		
Clerical - Maintenance & Operations	53,240	010-00000-0-00000-81000-24000-000-0000-50	54,300		
Clerical - Maintenance & Operations - Extra Help/OT	5,000	010-00000-0-00000-81000-24000-000-0137-50	5,000		
Instructional Library, Media & Technology	145,830	010-00000-0-11100-24200-24000-xxx-0000-00	148,600		
Career Technicians	125,350	010-00000-0-11100-24900-24000-xxx-0000-00	127,000		
School Administration	540,130	010-00000-0-11100-27000-24000-xxx-0000-00	604,550		
School Administration - Extra Help/OT	0	010-00000-0-11100-27000-24000-xxx-0137-00	6,000		

Working Budget 2020-2021		Proposed For 2021-2022	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
CLERICAL, TECHNICAL & OFFICE STAFF			
		24000	
Guidance & Counseling	010-00000-0-11100-31100-24000-xxx-0000-00	426,340	437,900
Attendance & Social Services	010-00000-0-11100-31300-24000-xxx-0000-00	301,880	341,920
Clerical - Ag Farm	010-00000-0-11302-27000-24000-000-0000-00	37,100	37,100
Tech Prep	010-00000-0-32000-27000-24000-145-0000-00	46,690	46,690
Sierra Vista	010-00000-0-33000-27000-24000-708-0000-00	49,990	49,990
Sierra Vista - Extra Help/OT	010-00000-0-33000-27000-24000-708-0137-00	0	2,000
LCAP - Summer School	010-07200-0-11350-27000-24000-000-7105-00	1,690	0
Coronavirus Relief - SV	010-32200-0-11100-27000-24000-708-6101-40	16,870	0
Coronavirus Relief - Attendance & Social Services - ACHS	010-32200-0-11100-31300-24000-793-3803-40	24,700	0
Special Education - IDEA	010-33100-0-57600-27000-24000-xxx-0000-60	101,080	97,400
Special Education	010-65000-0-57600-21000-24000-000-0000-60	51,720	55,300
Special Education - Extra Help/OT	010-65000-0-57600-21000-24000-000-0137-60	5,000	5,000
Expanded Learning Opportunities - Summer School	010-74250-0-11350-27000-24000-000-6701-40	0	5,530
Total 24000		2,853,540	2,919,980
SUBSTITUTE CLERICAL, TECHNICAL & OFFICE STAFF			
		24002	
School Administration	010-00000-0-11100-27000-24002-xxx-0000-00	8,000	8,000
Guidance & Counseling	010-00000-0-11100-31100-24002-xxx-0000-00	4,500	4,500
Attendance & Social Services	010-00000-0-11100-31300-24002-xxx-0000-00	6,000	7,500
Independent Studies - SV	010-00000-0-33000-27000-24002-708-0000-00	2,000	2,000
Special Education - IDEA	010-33100-0-57600-27000-24002-xxx-0000-60	0	3,000
Total 24002		20,500	25,000
OTHER CLASSIFIED			
		29000	
Attendance & Social Services - MO	010-00000-0-11100-31300-29000-368-0000-00	51,820	52,900
Health Services	010-00000-0-11100-31400-29000-xxx-0000-00	78,910	80,600
Health Services - Extra Help/OT	010-00000-0-11100-31400-29000-xxx-0137-00	1,500	4,500
School Sponsored Co-Curricular	010-00000-0-11100-41000-29000-xxx-0000-00	67,440	27,510
School Sponsored Athletics	010-00000-0-11100-42000-29000-xxx-0000-00	23,500	27,000
Coaching	010-00000-0-11362-10000-29000-xxx-0000-00	390,350	427,300
LCAP - Attendance & Social Services	010-07200-0-11100-31300-29000-xxx-7xxx-00	77,860	536,800
LCAP - Health Services - TU	010-07200-0-11100-31400-29000-409-7312-00	39,580	42,000
Coronavirus Relief - Attendance & Social Services	010-32200-0-11100-31300-29000-000-6201-40	20,680	0

DESCRIPTION	Working Budget 2020-2021	ACCOUNT NUMBER	Proposed For 2021-2022	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

OTHER CLASSIFIED

		29000	
Title IV - Student Support	510	010-41270-0-11100-10000-29000-xxx-0000-40	510
Career Technical Educational Grant - Guidance & Counseling	42,250	010-63870-0-11100-31100-29000-000-0000-40	0
Career Technical Educational Grant - Guidance & Counseling	0	010-63870-0-38000-31100-29000-000-0000-40	36,000
Learning Loss Mitigation - Attendance & Social Services	22,950	010-74200-0-11100-31300-29000-000-6201-40	0
Total 29000	817,350	Total 29000	1,235,120

SUBSTITUTE OTHER CLASSIFIED

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

WORK STUDY STIPENDS

		29003	
Co-op/Work Experience Students	0	010-00000-0-11100-10000-29003-xxx-0000-00	94,500
Special Education - Workability I	67,205	010-65200-0-57700-11900-29003-000-0000-60	62,602
Pro-Youth HEART	52,850	010-90283-0-11100-10000-29003-xxx-0000-40	52,850
Total 29003	120,055	Total 29003	209,952

TOTAL - 20000

10,296,285 CLASSIFIED SALARIES 11,289,152

EMPLOYEE BENEFITS

STRS				
	31000			
Certificated Employees	7,587,209	31010	8,043,154	16.92%
Classified Employees	8,870	31020	9,570	
Total 31000	7,596,079	Total 31000	8,052,724	

PERS				
	32000			
Certificated Employees	54,420	32010	50,870	25.00%
Classified Employees	1,814,220	32020	2,327,110	
Total 32000	1,868,640	Total 32000	2,377,980	

OASDI/FICA				
	33000			
Certificated Employees	26,160	33012	20,040	6.2%
Classified Employees	706,590	33022	685,575	
Total OASDI	732,750	Total OASDI	705,615	

MEDICARE				
	33000			
Certificated Employees	483,115	33013	505,580	1.45%
Classified Employees	147,765	33023	160,400	
Total Medicare	630,880	Total Medicare	665,980	

HEALTH AND WELFARE				
	34000			
Certificated Employees	5,158,790	34010	5,434,240	(263 x \$16,660) + (38 x \$16,760)
Classified Employees	3,033,560	34020	3,282,240	(145 x \$17,890) + (15 x \$17,950) + (95 x \$1500)
Total 34000	8,192,350	Total 34000	8,716,480	

UNEMPLOYMENT INSURANCE				
	35000			
Certificated Employees	21,130	35010	411,110	1.23%
Classified Employees	5,405	35020	136,160	
Total 35000	26,535	Total 35000	547,270	

WORKERS COMPENSATION				
	36000			
Certificated Employees	597,435	36010	619,735	1.913%
Classified Employees	185,190	36020	211,465	
Total 36000	782,625	Total 36000	831,200	

DESCRIPTION	Working Budget 2020-2021	ACCOUNT NUMBER	Proposed For 2021-2022	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

OPEB, ALLOCATED

Certificated Retirees	466,480	37010	466,480	31 x \$15,040
Classified Retirees	351,800	37020	351,800	21 x \$16,700
Total 37000	818,280		Total 37000	818,280

OTHER BENEFITS

Certificated Retirees	390,000	39010	390,000	
Classified Retirees	210,000	39020	210,000	
Total 39000	600,000		Total 39000	600,000

TOTAL - 30000

21,248,139

EMPLOYEE BENEFITS

23,315,529

DESCRIPTION	Working Budget 2020-2021	ACCOUNT NUMBER	Proposed For 2021-2022	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

TEXTBOOKS & CORE CURRICULA MATERIALS

		41000	
Instructional Materials - TP	0	010-00000-0-11100-10000-41000-145-0000-00	2,304
Instructional Materials - MO	0	010-00000-0-11100-10000-41000-368-0000-00	70,320
Instructional Materials - TU	0	010-00000-0-11100-10000-41000-409-0000-00	75,072
Instructional Materials - TW	0	010-00000-0-11100-10000-41000-466-0000-00	90,528
Instructional Materials - SV	0	010-00000-0-11100-10000-41000-708-0000-00	27,840
Instructional Materials - AC	0	010-00000-0-11100-10000-41000-793-0000-00	7,536
LCAP - SV	0	010-07200-0-11100-10000-41000-708-5101-00	25,500
LCAP - SV	25,000	010-07200-0-11100-10000-41000-708-7103-00	0
ESSER 2	0	010-32120-0-11100-10000-41000-xxx-6102-40	1,300,000
Coronavirus Relief	813,548	010-32200-0-11100-10000-41000-xxx-6102-40	0
Learning Loss Mitigation	278,910	010-74200-0-11100-10000-41000-xxx-6102-40	0
Total 41000	1,117,458	Total 41000	1,599,100

BOOKS & OTHER REFERENCE MATERIALS

		42000	
Instruction - Textbook Supply - MO	0	010-00000-0-11100-10000-42000-368-0000-00	1,465
Instruction - Textbook Supply - TU	0	010-00000-0-11100-10000-42000-409-0000-00	1,564
Instruction - Textbook Supply - TW	0	010-00000-0-11100-10000-42000-466-0000-00	1,886
Regular Education - Textbook Supply - MO	1,465	010-00000-0-11100-24200-42000-368-0000-00	0
Regular Education - Textbook Supply - TU	1,564	010-00000-0-11100-24200-42000-409-0000-00	0
Regular Education - Textbook Supply - TW	1,886	010-00000-0-11100-24200-42000-466-0000-00	0
Library - MO (other books)	3,516	010-00000-0-11326-10000-42000-368-0000-00	3,516
Library - TU (other books)	3,754	010-00000-0-11326-10000-42000-409-0000-00	3,754
Library - TW (other books)	4,526	010-00000-0-11326-10000-42000-466-0000-00	4,526
Total 42000	16,711	Total 42000	16,711

MATERIALS & SUPPLIES

		43000	
District Office - Professional Development	10,000	010-00000-0-00000-21400-43000-000-0000-00	10,000
Board	4,000	010-00000-0-00000-71100-43000-000-0000-00	4,000
District Office	25,000	010-00000-0-00000-72000-43000-000-0000-00	35,000
Data Processing & Technology	35,000	010-00000-0-00000-77000-43000-000-0000-00	35,000
Maintenance & Operations	1,000	010-00000-0-00000-81000-43000-000-0000-50	1,000
Maintenance & Operations - Pool - TU	10,000	010-00000-0-00000-81000-43000-409-0038-50	10,000
Maintenance & Operations - Pool - TW	10,000	010-00000-0-00000-81000-43000-466-0038-50	10,000
Maintenance - Carpenter, Electrician, HVAC	10,000	010-00000-0-00000-81101-43000-000-0000-50	10,000
Total 43000	167,000	Total 43000	167,000

Working Budget 2020-2021		Proposed For 2021-2022		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	43000		
MATERIALS & SUPPLIES				
Vehicle Maintenance - Fuel	010-00000-0-00000-81101-43000-000-0010-50	60,000		60,000
Vehicle Maintenance - Oil	010-00000-0-00000-81101-43000-000-0011-50	8,000		8,000
Vehicle Maintenance - Tires	010-00000-0-00000-81101-43000-000-0012-50	2,000		2,000
Vehicle Maintenance - Parts	010-00000-0-00000-81101-43000-000-0013-50	30,000		30,000
Vehicle Maintenance - Miscellaneous	010-00000-0-00000-81101-43000-000-0046-50	5,000		5,000
Vehicle Maintenance - Tool Allowance	010-00000-0-00000-81101-43000-000-0175-50	650		650
Maintenance - MO	010-00000-0-00000-81101-43000-368-0000-50	60,000		60,000
Maintenance - TU	010-00000-0-00000-81101-43000-409-0000-50	60,000		60,000
Maintenance - TW	010-00000-0-00000-81101-43000-466-0000-50	60,000		60,000
Custodial - MO	010-00000-0-00000-82000-43000-368-0000-50	50,000		50,000
Custodial - TU	010-00000-0-00000-82000-43000-409-0000-50	50,000		50,000
Operations - Pool Chemicals - TU	010-00000-0-00000-82000-43000-409-0038-50	32,500		32,500
Custodial - TW	010-00000-0-00000-82000-43000-466-0000-50	50,000		50,000
Operations - Pool Chemicals - TW	010-00000-0-00000-82000-43000-466-0038-50	32,500		32,500
Instructional Supplies - TP	010-00000-0-11100-10000-43000-145-0000-00	2,376		2,640
Student Incentives & Recognition - TP	010-00000-0-11100-10000-43000-145-0130-00	0		2,000
Student Incentives & Recognition - MO	010-00000-0-11100-10000-43000-368-0130-00	0		14,650
Instructional Supplies - TU	010-00000-0-11100-10000-43000-409-0000-00	75		200
Student Incentives & Recognition - TU	010-00000-0-11100-10000-43000-409-0130-00	0		15,640
Student Incentives & Recognition - TW	010-00000-0-11100-10000-43000-466-0130-00	0		18,860
Instructional Supplies - SV	010-00000-0-11100-10000-43000-708-0000-00	28,710		31,900
Student Incentives & Recognition - SV	010-00000-0-11100-10000-43000-708-0130-00	0		5,800
Instructional Supplies - ACHS	010-00000-0-11100-10000-43000-793-0000-00	7,772		8,635
Student Incentives & Recognition - ACHS	010-00000-0-11100-10000-43000-793-0130-00	0		2,000
School Administration - TP	010-00000-0-11100-27000-43000-145-0000-00	2,000		2,000
School Administration - TP - Grad Supplies	010-00000-0-11100-27000-43000-145-0156-00	192		240
School Administration - MO	010-00000-0-11100-27000-43000-368-0000-00	5,860		7,325
School Administration - MO - Grad Supplies	010-00000-0-11100-27000-43000-368-0156-00	5,860		7,325
School Administration - TU	010-00000-0-11100-27000-43000-409-0000-00	6,256		7,820
School Administration - TU - Grad Supplies	010-00000-0-11100-27000-43000-409-0156-00	6,256		7,820
School Administration - TW	010-00000-0-11100-27000-43000-466-0000-00	7,544		9,430
School Administration - TW - Grad Supplies	010-00000-0-11100-27000-43000-466-0156-00	7,544		9,430
School Administration - SV	010-00000-0-11100-27000-43000-708-0000-00	2,320		2,900
School Administration - SV - Grad Supplies	010-00000-0-11100-27000-43000-708-0156-00	2,320		2,900

Working Budget 2020-2021		Proposed For 2021-2022		COMMENTS	
DESCRIPTION		ACCOUNT NUMBER			
MATERIALS & SUPPLIES					
43000					
School Administration - ACHS	2,000	010-00000-0-11100-27000-43000-793-0000-00	2,000	(min. \$2,000)	
School Administration - ACHS - Grad Supplies	628	010-00000-0-11100-27000-43000-793-0156-00	785	157 x \$5.00	
Guidance & Counseling - TP	384	010-00000-0-11100-31100-43000-145-0000-00	480	48 x \$10.00	
Guidance & Counseling - MO	11,720	010-00000-0-11100-31100-43000-368-0000-00	14,650	1465 x \$10.00	
Guidance & Counseling - TU	12,512	010-00000-0-11100-31100-43000-409-0000-00	15,640	1564 x \$10.00	
Guidance & Counseling - TW	15,088	010-00000-0-11100-31100-43000-466-0000-00	18,860	1886 x \$10.00	
Guidance & Counseling - SV	4,640	010-00000-0-11100-31100-43000-708-0000-00	5,800	580 x \$10.00	
Guidance & Counseling - ACHS	1,256	010-00000-0-11100-31100-43000-793-0000-00	1,570	157 x \$10.00	
Attendance & Social Services - MO	1,172	010-00000-0-11100-31300-43000-368-0000-00	1,465	1465 x \$1.00	
Attendance & Social Services - TU	1,251	010-00000-0-11100-31300-43000-409-0000-00	1,564	1564 x \$1.00	
Attendance & Social Services - TW	1,509	010-00000-0-11100-31300-43000-466-0000-00	1,886	1886 x \$1.00	
Health Services - Nurse	500	010-00000-0-11100-31400-43000-000-0000-00	500		
Health Services - Nurse - TP	500	010-00000-0-11100-31400-43000-145-0000-00	500		
Health Services - Nurse - MO	500	010-00000-0-11100-31400-43000-368-0000-00	500		
Health Services - Nurse - TU	500	010-00000-0-11100-31400-43000-409-0000-00	500		
Health Services - Nurse - TW	500	010-00000-0-11100-31400-43000-466-0000-00	500		
Health Services - Nurse - SV	500	010-00000-0-11100-31400-43000-708-0000-00	500		
Health Services - Nurse - ACHS	500	010-00000-0-11100-31400-43000-793-0000-00	500		
Transportation - Miscellaneous - Buses only	5,000	010-00000-0-11100-36000-43000-000-0000-50	5,000		
Transportation - Fuel/Diesel - Buses only	150,000	010-00000-0-11100-36000-43000-000-0010-50	150,000		
Transportation - Oil/Lubrication - Buses only	4,000	010-00000-0-11100-36000-43000-000-0011-50	4,000		
Transportation - Tires & Tubes - Buses only	10,000	010-00000-0-11100-36000-43000-000-0012-50	10,000		
Transportation - Parts - Buses only	60,000	010-00000-0-11100-36000-43000-000-0013-50	60,000		
Transportation - Custodial - Buses only	7,000	010-00000-0-11100-36000-43000-000-0036-50	7,000		
Transportation - Tool Allowance	650	010-00000-0-11100-36000-43000-000-0175-50	650		
Athletics	10,000	010-00000-0-11100-42000-43000-000-0000-00	10,000		
Athletics - TP	2,376	010-00000-0-11100-42000-43000-145-0000-00	2,640		
Athletics - MO	158,625	010-00000-0-11100-42000-43000-368-xxxx-00	176,250		
Athletics - TU	187,700	010-00000-0-11100-42000-43000-409-xxxx-00	176,250		
Athletics - TW	187,700	010-00000-0-11100-42000-43000-466-xxxx-00	153,250		
Athletics - SV	28,710	010-00000-0-11100-42000-43000-708-0000-00	31,900		
Athletics - ACHS	7,772	010-00000-0-11100-42000-43000-793-0000-00	8,635		
Art - MO	2,800	010-00000-0-11304-10000-43000-368-0000-00	3,000		
Art - TU	5,600	010-00000-0-11304-10000-43000-409-0000-00	6,000		

Working Budget 2020-2021		Proposed For 2021-2022		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	ACCOUNT NUMBER	
MATERIALS & SUPPLIES				
		43000		
Art - TW	010-00000-0-11304-10000-43000-466-0000-00	7,200	8,400	
Business - MO	010-00000-0-11308-10000-43000-368-0000-00	800	1,000	
Business - TU	010-00000-0-11308-10000-43000-409-0000-00	1,200	1,500	
Business - TW	010-00000-0-11308-10000-43000-466-0000-00	2,400	2,800	
Drama - MO	010-00000-0-11311-10000-43000-368-0000-00	800	1,000	
Drama - TU	010-00000-0-11311-10000-43000-409-0000-00	1,000	1,000	
Drama - TW	010-00000-0-11311-10000-43000-466-0000-00	2,400	2,800	
English - MO	010-00000-0-11316-10000-43000-368-0000-00	9,600	11,500	
English - TU	010-00000-0-11316-10000-43000-409-0000-00	8,000	8,000	
English - TW	010-00000-0-11316-10000-43000-466-0000-00	13,600	15,000	
Foreign Language - MO	010-00000-0-11318-10000-43000-368-0000-00	4,640	5,500	
Foreign Language - TU	010-00000-0-11318-10000-43000-409-0000-00	4,000	4,000	
Foreign Language - TW	010-00000-0-11318-10000-43000-466-0000-00	4,800	5,600	
Home Economics - MO	010-00000-0-11321-10000-43000-368-0000-00	6,400	7,500	
Home Economics - TU	010-00000-0-11321-10000-43000-409-0000-00	5,600	6,000	
Home Economics - TW	010-00000-0-11321-10000-43000-466-0000-00	7,400	9,000	
Industrial Arts - TU	010-00000-0-11323-10000-43000-409-0000-00	4,000	4,000	
Journalism - MO	010-00000-0-11324-10000-43000-368-0000-00	160	200	
Journalism - TU	010-00000-0-11324-10000-43000-409-0000-00	150	150	
Journalism - TW	010-00000-0-11324-10000-43000-466-0000-00	400	400	
Library - MO	010-00000-0-11326-10000-43000-368-0000-00	3,077	3,809	
Library - TU	010-00000-0-11326-10000-43000-409-0000-00	3,284	4,066	
Library - TW	010-00000-0-11326-10000-43000-466-0000-00	3,961	4,904	
Math - MO	010-00000-0-11327-10000-43000-368-0000-00	5,200	6,000	
Math - TU	010-00000-0-11327-10000-43000-409-0000-00	16,800	8,000	
Math - TW	010-00000-0-11327-10000-43000-466-0000-00	12,205	10,700	
Band - MO	010-00000-0-11331-10000-43000-368-0000-00	8,000	9,500	
Band - TU	010-00000-0-11331-10000-43000-409-0000-00	2,800	3,000	
Band - TW	010-00000-0-11331-10000-43000-466-0000-00	6,800	7,600	
Choir - TW	010-00000-0-11332-10000-43000-466-0000-00	2,000	2,200	
Instrumental - TU	010-00000-0-11334-10000-43000-409-0000-00	250	250	
Instrumental - TW	010-00000-0-11334-10000-43000-466-0000-00	1,600	1,600	
Physical Education - MO	010-00000-0-11337-10000-43000-368-0000-00	4,800	5,500	
Physical Education - TU	010-00000-0-11337-10000-43000-409-0000-00	2,000	2,000	

Working Budget 2020-2021		Proposed For 2021-2022		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	43000		
MATERIALS & SUPPLIES				
Physical Education - TW	010-00000-0-11337-10000-43000-466-0000-00	5,600		6,000
Principal's Reserve - TP	010-00000-0-11342-10000-43000-145-0000-00	30,598		0
Principal's Reserve - MO	010-00000-0-11342-10000-43000-368-0000-00	81,948		11,775
Principal's Reserve - TU	010-00000-0-11342-10000-43000-409-0000-00	160,960		18,320
Principal's Reserve - TW	010-00000-0-11342-10000-43000-466-0000-00	135,333		0
Principal's Reserve - SV	010-00000-0-11342-10000-43000-708-0000-00	77,625		0
Principal's Reserve - ACHS	010-00000-0-11342-10000-43000-793-0000-00	26,004		0
Science - MO	010-00000-0-11343-10000-43000-368-0000-00	6,400		7,500
Science - TU	010-00000-0-11343-10000-43000-409-0000-00	8,800		9,000
Science - TW	010-00000-0-11343-10000-43000-466-0000-00	12,068		13,500
Social Studies - MO	010-00000-0-11345-10000-43000-368-0000-00	6,400		7,500
Social Studies - TU	010-00000-0-11345-10000-43000-409-0000-00	8,000		8,000
Social Studies - TW	010-00000-0-11345-10000-43000-466-0000-00	10,400		11,000
Work Experience - TW	010-00000-0-11349-10000-43000-466-0000-00	400		400
Yearbook - MO	010-00000-0-11365-10000-43000-368-0000-00	80		100
Yearbook - TU	010-00000-0-11365-10000-43000-409-0000-00	100		100
Yearbook - TW	010-00000-0-11365-10000-43000-466-0000-00	1,200		1,530
ESL - TW	010-00000-0-11367-10000-43000-466-0000-00	2,000		2,600
Safety	010-00000-0-11384-10000-43000-000-0000-00	1,200		1,100
Safety - Farm	010-00000-0-11384-10000-43000-000-4300-00	1,200		500
Safety - TP	010-00000-0-11384-10000-43000-145-0000-00	800		800
Safety - MO	010-00000-0-11384-10000-43000-368-0000-00	2,100		1,800
Safety - TU	010-00000-0-11384-10000-43000-409-0000-00	1,800		1,800
Safety - TW	010-00000-0-11384-10000-43000-466-0000-00	1,850		1,800
Safety - SV	010-00000-0-11384-10000-43000-708-0000-00	1,200		800
Safety - ACHS	010-00000-0-11384-10000-43000-793-0000-00	1,000		800
Link Crew- MO	010-00000-0-11405-10000-43000-368-0000-00	2,400		3,000
Video/Media Production - MO	010-00000-0-11421-10000-43000-368-0000-00	0		2,000
Video/Media Production - TU	010-00000-0-11421-10000-43000-409-0000-00	1,600		0
LCAP - Parental Involvement	010-07200-0-00000-24950-43000-xxx-7303-00	5,200		5,000
LCAP	010-07200-0-11100-10000-43000-xxx-7xxx-00	81,180		112,000
LCAP - SV	010-07200-0-11100-10000-43000-708-7xxx-00	3,500		6,387
LCAP - ACHS	010-07200-0-11100-10000-43000-793-7xxx-00	10,000		20,424
LCAP - Attendance & Social Services	010-07200-0-11100-31300-43000-xxx-7315-00	0		30,000

Working Budget 2020-2021		Proposed For 2021-2022		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	43000		
MATERIALS & SUPPLIES				
LCAP - Summer School	010-07200-0-11350-10000-43000-000-7105-00	4,500		0
Title I - Parent Involvement	010-30100-0-00000-24950-43000-xxx-0000-40	25,300		25,100
Title I	010-30100-0-11100-10000-43000-000-0000-40	123,246		0
Title I - TP	010-30100-0-11100-10000-43000-145-0000-40	370		230
Title I - MO	010-30100-0-11100-10000-43000-368-0000-40	15,460		14,650
Title I - TU	010-30100-0-11100-10000-43000-409-0000-40	17,510		15,650
Title I - TW	010-30100-0-11100-10000-43000-466-0000-40	21,070		18,860
Title I - CS	010-30100-0-11100-10000-43000-649-0000-40	230		250
Title I - SV	010-30100-0-11100-10000-43000-708-0000-40	5,800		5,800
Title I - ACHS	010-30100-0-11100-10000-43000-793-0000-40	1,380		1,570
Title I - Homeless	010-30100-0-11100-10000-43000-xxx-0111-40	4,500		4,500
Title I AVID - TU	010-30100-0-11375-10000-43000-409-0000-40	2,800		3,000
Title I AVID - TW	010-30100-0-11375-10000-43000-466-0000-40	900		0
ESSA	010-31820-0-11100-10000-43000-xxx-0000-40	71,680		0
CARES - Emergency Relief - Instruction	010-32100-0-11100-10000-43000-xxx-6xxx-40	668,850		0
CARES - Emergency Relief - Adult	010-32100-0-41100-10000-43000-000-6103-40	8,570		0
ESSER 2	010-32120-0-11100-10000-43000-xxx-6112-40	0		20,000
GEER	010-32150-0-11100-10000-43000-xxx-6102-40	73,620		0
Coronavirus Relief - Food Services	010-32200-0-00000-37000-43000-xxx-6401-40	19,760		0
Coronavirus Relief - Instruction	010-32200-0-11100-10000-43000-xxx-6xxx-40	921,386		0
Coronavirus Relief - Adult	010-32200-0-41100-10000-43000-000-6xxx-40	16,810		0
Coronavirus Relief - Special Education	010-32200-0-57600-11200-43000-xxx-6106-40	1,400		0
Special Education - IDEA	010-33100-0-57600-11200-43000-000-0000-60	107,121		108,089
Vocational Education Act - Business Graphics - TU	010-35500-0-61102-10000-43000-409-0000-40	30,500		30,500
Vocational Education Act - Merchandising - TW	010-35500-0-61107-10000-43000-466-0000-40	3,000		3,000
Vocational Education Act - Welding - ACHS	010-35500-0-61109-10000-43000-793-0000-40	5,000		0
Vocational Education Act - Animal Skills - Farm	010-35500-0-61120-10000-43000-000-4300-40	15,000		15,000
Vocational Education Act - Graphics - TU	010-35500-0-61125-10000-43000-409-0000-40	4,000		12,010
Vocational Education Act - Agriculture Mechanics - Farm	010-35500-0-61127-10000-43000-000-4300-40	2,000		2,000
Vocational Education Act - Agriculture Mechanics - ACHS	010-35500-0-61127-10000-43000-793-0000-40	0		5,000
Vocational Education Act - Mill/Cabinetry	010-35500-0-61129-10000-43000-xxx-0000-40	9,000		9,000
Vocational Education Act - Computer Application - TW	010-35500-0-61151-10000-43000-466-0000-40	3,000		3,000
Vocational Education Act - Horticulture	010-35500-0-61154-10000-43000-xxx-0000-40	10,000		10,000
Vocational Education Act - Video Production - TU	010-35500-0-61155-10000-43000-409-0000-40	30,000		30,000

Working Budget 2020-2021		Proposed For 2021-2022		COMMENTS
DESCRIPTION	ACCOUNT NUMBER	43000		
MATERIALS & SUPPLIES				
Vocational Education Act - Restaurant	010-35500-0-61161-10000-43000-xxx-0000-40	16,100		16,100
Vocational Education Act - Essentials of Nursing - TW	010-35500-0-61180-10000-43000-466-0000-40	1,000		1,000
Vocational Education Act - Business Management	010-35500-0-61183-10000-43000-xxx-0000-40	10,100		10,100
Vocational Education Act - Engineering - TW	010-35500-0-61185-10000-43000-466-0000-40	2,000		2,000
Vocational Education Act - Financial Services - TW	010-35500-0-61186-10000-43000-466-0000-40	1,000		1,000
Vocational Education Act - Biotechnology - TW	010-35500-0-61188-10000-43000-466-0000-40	1,142		1,142
Carl Perkins - Adult Health Careers	010-35550-0-41311-10000-43000-000-0000-40	18,087		8,632
Carl Perkins - Adult General Ed/Office	010-35550-0-41700-10000-43000-000-0000-40	7,061		7,061
Carl Perkins - Welding	010-35550-0-42200-10000-43000-000-0000-40	7,062		7,061
Carl Perkins - Culinary	010-35550-0-42500-10000-43000-000-0000-40	7,061		7,061
Title IV - Student Support	010-41270-0-11100-10000-43000-000-0000-40	9,999		0
Title IV - Student Support - MO	010-41270-0-11100-10000-43000-368-0000-40	31,780		31,780
Title IV - Student Support - TU	010-41270-0-11100-10000-43000-409-0000-40	31,780		31,780
Title IV - Student Support - TW	010-41270-0-11100-10000-43000-466-0000-40	33,580		33,580
Title III - IEP	010-42010-0-11100-10000-43000-xxx-0000-40	4,730		0
Title III - LEP	010-42030-0-11100-10000-43000-xxx-0000-40	22,744		0
Medi-Cal	010-56400-0-11100-10000-43000-000-0000-40	0		17,103
Medi-Cal MAA	010-56402-0-11100-10000-43000-xxx-0000-40	41,120		24,122
School Climate Transformation Grant	010-58132-0-11100-10000-43000-000-0000-40	36,866		0
Environmental Education - MO	010-58138-0-11100-10000-43000-368-0000-40	3,820		0
Lottery Instructional Materials	010-63000-0-11100-10000-43000-xxx-0000-40	224,840		279,300
Career Technical Education Grant - Farm	010-63870-0-11100-10000-43000-000-4300-40	14,040		0
Career Technical Education Grant	010-63870-0-11100-10000-43000-xxx-0000-40	57,000		0
Career Technical Education Grant - Vocational - Farm	010-63870-0-38000-10000-43000-000-4300-40	0		10,000
Career Technical Education Grant - Vocational	010-63870-0-38000-10000-43000-xxx-0000-40	0		80,000
K-12 Strong Workforce PY 1	010-63880-1-38000-10000-43000-xxx-0000-40	63,947		13,200
K-12 Strong Workforce PY 1 - Farm	010-63880-1-38000-10000-43000-000-4300-40	0		3,300
K-12 Strong Workforce PY 2	010-63880-2-38000-10000-43000-xxx-0000-40	49,410		76,900
K-12 Strong Workforce PY 2 - Farm	010-63880-2-38000-10000-43000-000-4300-40	7,800		18,000
K-12 Strong Workforce PY 3	010-63880-3-38000-10000-43000-xxx-0000-40	0		12,000
K-12 Strong Workforce PY 3 - Farm	010-63880-3-38000-10000-43000-000-4300-40	0		26,000
Special Education	010-65000-0-57600-11200-43000-000-0000-60	10,000		10,000
Special Education	010-65000-0-57600-11200-43000-xxx-0000-00	3,440		2,600
Special Education - Workability I	010-65000-0-57600-11200-43000-000-0000-60	2,778		2,778

Working Budget 2020-2021		Proposed For 2021-2022		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
MATERIALS & SUPPLIES				
			43000	
Agriculture Incentive Grant	010-70100-0-38000-10000-43000-000-0000-40	24,967		31,456
Protective Equip & Cleaning COVID-19	010-73880-0-00000-81000-43000-xxx-0000-50	51,200		0
Protective Equip & Cleaning COVID-19 - Transportation	010-73880-0-11100-36000-43000-xxx-0000-50	7,355		0
Learning Loss Mitigation	010-74200-0-11100-10000-43000-xxx-6103-40	53,400		0
Expanded Learning Opportunities	010-74250-0-11100-10000-43000-000-6703-40	0		100,000
Expanded Learning Opportunities - Summer School	010-74250-0-11350-10000-43000-000-6701-40	0		4,950
Safety - Adult School	010-99902-0-11384-10000-43000-000-0000-00	1,200		500
		Total 43000	5,502,773	3,305,670
NON-CAPITALIZED EQUIPMENT Items \$500 - \$5,000				
			44000	
District Office	010-00000-0-00000-72000-44000-000-0000-00	5,000		5,000
School Administration - TP	010-00000-0-11100-10000-44000-145-0000-00	672		672
School Administration - SV	010-00000-0-11100-10000-44000-708-0000-00	941		8,120
School Administration - ACHS	010-00000-0-11100-10000-44000-793-0000-00	1,546		2,198
School Administration - Furniture - TP	010-00000-0-11100-27000-44000-145-0000-00	2,500		0
School Administration - Furniture - MO	010-00000-0-11100-27000-44000-368-0000-00	10,000		11,735
School Administration - Furniture - TU	010-00000-0-11100-27000-44000-409-0000-00	10,000		0
School Administration - Furniture - TW	010-00000-0-11100-27000-44000-466-0000-00	10,000		0
School Administration - Furniture - SV	010-00000-0-11100-27000-44000-708-0000-00	2,500		0
School Administration - Furniture - ACHS	010-00000-0-11100-27000-44000-793-0000-00	2,500		0
Guidance & Counseling - TW	010-00000-0-11100-31100-44000-466-0000-00	0		1,600
Athletics - TW	010-00000-0-11100-42000-44000-466-0000-00	20,000		0
Art - TU	010-00000-0-11304-10000-44000-409-0000-00	0		5,575
Art - TW	010-00000-0-11304-10000-44000-466-0000-00	2,489		7,250
English - MO	010-00000-0-11316-10000-44000-368-0000-00	1,224		900
English - TU	010-00000-0-11316-10000-44000-409-0000-00	0		3,020
English - TW	010-00000-0-11316-10000-44000-466-0000-00	1,440		3,800
Foreign Language - TU	010-00000-0-11318-10000-44000-409-0000-00	0		2,476
Home Economics - TW	010-00000-0-11321-10000-44000-466-0000-00	1,760		1,200
Industrial Art - TW	010-00000-0-11323-10000-44000-466-0000-00	4,864		1,000
Mathematics - MO	010-00000-0-11327-10000-44000-368-0000-00	1,665		2,300
Mathematics - TU	010-00000-0-11327-10000-44000-409-0000-00	0		7,900
Mathematics - TW	010-00000-0-11327-10000-44000-466-0000-00	0		895
Band - MO	010-00000-0-11331-10000-44000-368-0000-00	0		10,000

DESCRIPTION		Working Budget 2020-2021	ACCOUNT NUMBER	Proposed For 2021-2022	COMMENTS
NON-CAPITALIZED EQUIPMENT Items \$500 - \$5,000					
44000					
Band - TU	0	010-00000-0-11331-10000-44000-409-0000-00	14,500		
Band - TW	10,000	010-00000-0-11331-10000-44000-466-0000-00	10,600		
Physical Education - MO	872	010-00000-0-11337-10000-44000-368-0000-00	0		
Principal's Reserve - MO	13,554	010-00000-0-11342-10000-44000-368-0000-00	0		
Principal's Reserve - TW	3,620	010-00000-0-11342-10000-44000-466-0000-00	3,284		
Science - TU	3,600	010-00000-0-11343-10000-44000-409-0000-00	0		
Science - TW	4,800	010-00000-0-11343-10000-44000-466-0000-00	5,775		
Social Studies - TU	1,000	010-00000-0-11345-10000-44000-409-0000-00	3,000		
Social Studies - TW	0	010-00000-0-11345-10000-44000-466-0000-00	1,000		
Video/Media Production - TU	5,011	010-00000-0-11421-10000-44000-409-0000-00	0		
CARES - Emergency Relief	591,930	010-32100-0-11100-24200-44000-xxx-6103-40	0		
ESSER 2	0	010-32120-0-11100-10000-44000-xxx-61xx-40	363,770		
Coronavirus Relief	807,017	010-32200-0-11100-10000-44000-xxx-6xxx-40	0		
Coronavirus Relief - Special Education	81,000	010-32200-0-57600-11200-44000-000-6106-40	0		
Title IV - Student Support	12,000	010-41270-0-11100-10000-44000-xxx-0000-40	13,500		
School Climate Grant - ACHS	4,134	010-58132-0-11100-10000-44000-793-0000-40	0		
K-12 Strong Workforce PY 1 - MO	7,000	010-63880-1-38000-10000-44000-368-0000-40	0		
K-12 Strong Workforce PY 2 - MO	6,980	010-63880-2-38000-10000-44000-368-0000-40	0		
K-12 Strong Workforce PY 2 - Farm	2,400	010-63880-2-38000-10000-44000-000-4300-40	0		
Special Education	1,520	010-65000-0-57600-11200-44000-xxx-0000-00	1,000		
Maintenance	1,600	010-81500-0-00000-81101-44000-000-0000-50	2,000		
Maintenance - MO	18,250	010-81500-0-00000-81101-44000-368-0000-50	10,520		
Maintenance - TU	5,260	010-81500-0-00000-81101-44000-409-0000-50	10,520		
Maintenance - TW	5,260	010-81500-0-00000-81101-44000-466-0000-50	10,520		
Technology Equipment	780,800	010-99905-0-11100-24200-44000-000-0000-00	0		
Total 44000	2,446,709	Total 44000	525,630		
TOTAL - 40000		9,083,651	MATERIALS & SUPPLIES	5,447,111	

Working Budget 2020-2021		Proposed For 2021-2022		COMMENTS	
DESCRIPTION	ACCOUNT NUMBER				
SUBAGREEMENTS FOR SERVICES					
51000					
Attendance & Social Services	010-00000-0-11100-31300-51000-000-0000-00	321,510		321,510	Cops on Campus
Safety	010-00000-0-11384-10000-51000-000-0000-00	0		24,000	
LCAP - SSIP	010-07200-0-11100-10000-51000-000-7313-00	0		270,000	
LCAP - CS	010-07200-0-35500-10000-51000-649-7307-00	91,000		95,000	
Title I	010-30100-0-11100-10000-51000-xxx-0000-40	129,880		0	
ESSA	010-31820-0-11100-10000-51000-xxx-0000-40	40,780		0	
ESSER - ACHS	010-32100-0-11100-10000-51000-793-6804-40	15,700		0	
Carl Perkins - Adult Ed	010-35550-0-41100-10000-51000-000-0000-40	97,220		87,049	
Career Technical Education Grant - ACHS	010-63870-0-11100-10000-51000-793-0000-40	138,000		0	
Special Education	010-65000-0-57600-31500-51000-000-0000-60	40,000		0	
Total 51000		874,090		797,559	
TRAVEL AND CONFERENCE					
52000					
Professional Development Travel - TP	010-00000-0-00000-21400-52000-145-0000-00	1,600		2,000	(min. \$2,000)
Professional Development Travel - MO	010-00000-0-00000-21400-52000-368-0000-00	6,216		7,325	1465 x \$5.00
Professional Development Travel - TU	010-00000-0-00000-21400-52000-409-0000-00	6,928		7,820	1564 x \$5.00
Professional Development Travel - TW	010-00000-0-00000-21400-52000-466-0000-00	8,208		9,430	1886 x \$5.00
Professional Development Travel - SV	010-00000-0-00000-21400-52000-708-0000-00	1,600		2,900	580 x \$5.00
Professional Development Travel - ACHS	010-00000-0-00000-21400-52000-793-0000-00	1,600		2,000	(min. \$2,000)
Board Travel	010-00000-0-00000-71100-52000-000-0000-00	0		5,000	
Superintendent Travel	010-00000-0-00000-71500-52000-000-0000-00	7,200		10,000	
Maintenance Travel	010-00000-0-00000-81000-52000-xxx-0000-50	3,000		3,000	
Travel - Accreditation	010-00000-0-11100-10000-52000-000-0076-00	3,000		3,000	
Transportation Travel	010-00000-0-11100-36000-52000-000-0000-50	3,000		3,000	
LCAP	010-07200-0-00000-21400-52000-xxx-7102-00	0		5,890	
Title I - Professional Development	010-30100-0-00000-21400-52000-xxx-0000-40	105,250		85,000	
ESSA - CS	010-31820-0-00000-21400-52000-649-0000-40	2,386		0	
Coronavirus Relief - Professional Development	010-32200-0-00000-21400-52000-xxx-6104-40	7,430		0	
Special Ed - IDEA Resource Specialist	010-33100-0-57600-11200-52000-000-0000-60	2,500		0	
Vocational Education Act - Professional Development	010-35500-0-00000-21400-52000-000-0000-40	5,000		5,000	
Carl Perkins - Adult Ed - Professional Development	010-35550-0-41131-21400-52000-000-0000-40	2,500		0	
Title II - Teacher Quality - Professional Development	010-40350-0-00000-21400-52000-000-0000-40	132,439		123,776	
Title III - LEP - Professional Development	010-42030-0-00000-21400-52000-xxx-0000-40	14,641		0	
Career Technical Education Grant - Professional Development	010-63870-0-38000-21400-52000-xxx-0000-40	3,705		22,000	

Working Budget 2020-2021		Proposed For 2021-2022		ACCOUNT NUMBER	COMMENTS
DESCRIPTION					
TRAVEL AND CONFERENCE					
				52000	
K-12 Strong Workforce PY 1 - Professional Development	22,000			010-63880-1-38000-21400-52000-xxx-0000-40	0
K-12 Strong Workforce PY 2 - Professional Development	6,000			010-63880-2-38000-21400-52000-xxx-0000-40	30,000
K-12 Strong Workforce PY 3 - Professional Development	0			010-63880-3-38000-21400-52000-xxx-0000-40	2,240
K-12 Strong Workforce PY 3 - Professional Development- Farm	0			010-63880-3-38000-21400-52000-000-4300-40	4,760
Special Education - Workability I	460			010-65200-0-57600-11900-52000-000-0000-50	460
Agriculture Incentive Grant - Professional Development	6,000			010-70100-0-38000-21400-52000-000-0000-40	6,000
Total 52000	352,663			Total 52000	340,601
DUES AND MEMBERSHIPS					
				53000	
School Board	15,000			010-00000-0-00000-71100-53000-000-0000-00	16,000
District Office	9,000			010-00000-0-00000-72000-53000-000-0000-00	9,000
Accreditation	9,000			010-00000-0-00000-72000-53000-000-0076-00	12,000
LCAP	18,000			010-07200-0-38000-10000-53000-000-7114-00	0
Title I - MO	3,000			010-30100-0-11375-10000-53000-368-0000-40	6,100
Title I - TU	3,000			010-30100-0-11375-10000-53000-409-0000-40	6,100
Title I - TW	3,000			010-30100-0-11375-10000-53000-466-0000-40	6,100
Total 53000	60,000			Total 53000	55,300
INSURANCE					
				54000	
District Office	275,000			010-00000-0-00000-72000-54000-000-0000-00	336,000
Transportation	50,000			010-00000-0-11100-36000-54000-000-0000-50	60,000
Total 54000	325,000			Total 54000	396,000
NATURAL GAS (Heat)					
				55001	
District Office and Special Ed	13,240			010-00000-0-00000-82000-55001-000-0000-00	9,410
Tech Prep	1,890			010-00000-0-00000-82000-55001-145-0000-00	2,650
Mission Oak	49,400			010-00000-0-00000-82000-55001-368-0000-00	51,730
Tulare Union	70,740			010-00000-0-00000-82000-55001-409-0000-00	58,300
Tulare Western	63,300			010-00000-0-00000-82000-55001-466-0000-00	50,600
Sierra Vista	1,060			010-00000-0-00000-82000-55001-708-0000-00	1,550
Accelerated Charter	5,280			010-00000-0-00000-82000-55001-793-0000-00	7,090
Agriculture	7,540			010-00000-0-11302-82000-55001-000-0000-00	6,170
Total 55001	212,450			Total 55001	187,500

ELECTRICITY

		55002	
District Office and Special Ed	62,000	010-00000-0-00000-82000-55002-000-00000-00	76,700
Tech Prep	27,400	010-00000-0-00000-82000-55002-145-00000-00	32,060
Mission Oak	302,520	010-00000-0-00000-82000-55002-368-00000-00	280,300
Tulare Union	273,800	010-00000-0-00000-82000-55002-409-00000-00	255,060
Tulare Western	278,660	010-00000-0-00000-82000-55002-466-00000-00	247,950
Sierra Vista	2,170	010-00000-0-00000-82000-55002-708-00000-00	2,830
Accelerated Charter	45,100	010-00000-0-00000-82000-55002-793-00000-00	37,160
Agriculture	34,690	010-00000-0-11302-82000-55002-000-00000-00	31,340
Total 55002	1,026,340	Total 55002	963,400

WATER/SEWER

		55003	
District Office and Special Ed	11,230	010-00000-0-00000-82000-55003-000-00000-00	11,090
Tech Prep	9,700	010-00000-0-00000-82000-55003-145-00000-00	9,350
Mission Oak	47,600	010-00000-0-00000-82000-55003-368-00000-00	24,070
Tulare Union	117,400	010-00000-0-00000-82000-55003-409-00000-00	112,150
Tulare Western	103,610	010-00000-0-00000-82000-55003-466-00000-00	93,430
Sierra Vista	4,990	010-00000-0-00000-82000-55003-708-00000-00	4,780
Accelerated Charter	5,480	010-00000-0-00000-82000-55003-793-00000-00	5,930
Agriculture	29,090	010-00000-0-11302-82000-55003-000-00000-00	29,850
Total 55003	329,100	Total 55003	290,650

RENTS, LEASES, REPAIRS, & NON-CAPITALIZED IMPROVEMENTS

		56000	
District Office	5,000	010-00000-0-00000-72000-56000-000-00000-00	15,000
Data Processing & Technology - Software Licensing	200,000	010-00000-0-00000-77000-56000-000-00000-00	100,000
Automobile Miscellaneous - Labor and Repairs	20,000	010-00000-0-00000-81000-56000-000-0046-50	20,000
Textbook Binding	8,994	010-00000-0-11100-10000-56000-000-0048-00	9,830
School Administration - MO	824	010-00000-0-11100-27000-56000-368-00000-00	0
Guidance & Counseling	160	010-00000-0-11100-31100-56000-xxx-00000-00	1,500
Transportation	50,000	010-00000-0-11100-36000-56000-000-00000-50	0
Athletics	51,800	010-00000-0-11100-42000-56000-xxx-00000-00	0
Maintenance - TP	240	010-00000-0-11100-81000-56000-145-00000-00	240
Maintenance - SV	336	010-00000-0-11100-81000-56000-708-00000-00	2,900
Maintenance - ACHS	552	010-00000-0-11100-81000-56000-793-00000-00	785

Working Budget 2020-2021		Proposed For 2021-2022		ACCOUNT NUMBER	COMMENTS
DESCRIPTION					
RENTS, LEASES, REPAIRS, & NON-CAPITALIZED IMPROVEMENTS					
				56000	
Art - MO	160	010-00000-0-11304-81000-56000-368-0000-00	0		
Business - MO	80	010-00000-0-11308-81000-56000-368-0000-00	0		
English - MO	160	010-00000-0-11316-81000-56000-368-0000-00	0		
English - TW	2,000	010-00000-0-11316-81000-56000-466-0000-00	0		
Foreign Language - MO	80	010-00000-0-11318-81000-56000-368-0000-00	0		
Home Economics - MO	80	010-00000-0-11321-81000-56000-368-0000-00	0		
Home Economics - TW	1,000	010-00000-0-11321-81000-56000-466-0000-00	1,000		
Library - MO	160	010-00000-0-11326-81000-56000-368-0000-00	0		
Math - MO	160	010-00000-0-11327-81000-56000-368-0000-00	0		
Band - MO	2,400	010-00000-0-11331-81000-56000-368-0000-00	0		
Band - TU	0	010-00000-0-11331-81000-56000-409-0000-00	5,000		
Band - TW	3,168	010-00000-0-11331-81000-56000-466-0000-00	3,000		
Physical Education - MO	160	010-00000-0-11337-81000-56000-368-0000-00	0		
Physical Education - TW	2,860	010-00000-0-11337-81000-56000-466-0000-00	0		
Principal's Reserve - TU	7,004	010-00000-0-11342-81000-56000-409-0000-00	2,220		
Principal's Reserve - TW	0	010-00000-0-11342-81000-56000-466-0000-00	2,180		
Science - MO	1,600	010-00000-0-11343-81000-56000-368-0000-00	0		
Science - TW	0	010-00000-0-11343-81000-56000-466-0000-00	1,750		
Social Studies - MO	160	010-00000-0-11345-81000-56000-368-0000-00	0		
Social Studies - TU	0	010-00000-0-11345-81000-56000-409-0000-00	600		
Safety - Farm	0	010-00000-0-11384-81000-56000-000-4300-00	200		
Safety	3,250	010-00000-0-11384-81000-56000-xxx-0000-00	4,200		
Title IV - Student Support	1,500	010-41270-0-11100-10000-56000-xxx-0000-40	0		
Agriculture Incentive Grant	2,000	010-70100-0-38000-81000-56000-000-0000-40	3,000		
Protective Equip & Cleaning COVID-19	10,000	010-73880-0-00000-81000-56000-000-0000-50	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	20,000	010-81500-0-00000-81000-56000-409-0038-50	0		
Maintenance - TW	172,500	010-81500-0-00000-81000-56000-466-0000-50	135,000		
Maintenance - TW - Pool	20,000	010-81500-0-00000-81000-56000-466-0038-50	0		
Deferred Maintenance - MO	60,000	010-81500-0-00000-81101-56000-368-0000-50	699,300		
Deferred Maintenance - TU	588,190	010-81500-0-00000-81101-56000-409-0000-50	0		
Deferred Maintenance - TW	51,110	010-81500-0-00000-81101-56000-466-0000-50	0		
RDA Pass Through - K Street Improvements	35,000	010-90104-0-00000-81000-56000-000-0177-00	0		

Working Budget 2020-2021		Proposed For 2021-2022		ACCOUNT NUMBER	COMMENTS
DESCRIPTION					
RENTS, LEASES, REPAIRS, & NON-CAPITALIZED IMPROVEMENTS					
				56000	
RDA Pass Through - TW	10,000			010-90104-0-00000-81000-56000-466-0000-00	0
RDA Pass Through - TW Industrial Tech Remodel	180,000			010-90104-0-00000-81000-56000-466-0144-00	0
RDA Pass Through - TW Cafeteria Improvements	41,300			010-90104-0-00000-81000-56000-466-0191-00	0
Safety	0			010-99902-0-11384-81000-56000-000-0000-00	200
Total 56000	1,823,988			Total 56000	1,277,905
PROFESSIONAL AND CONSULTING SERVICES					
				58000	
Professional Development	47,000			010-00000-0-00000-21400-58000-000-0000-00	55,850
Board	40,000			010-00000-0-00000-71100-58000-000-0000-00	55,000
Audit	32,000			010-00000-0-00000-71900-58000-000-0000-00	34,250
District	160,000			010-00000-0-00000-72000-58000-000-0000-00	160,000
Advertising	8,000			010-00000-0-00000-72000-58000-000-0065-00	10,000
Negotiations Support	10,000			010-00000-0-00000-74000-58000-000-0000-00	5,000
Legal	60,000			010-00000-0-00000-76002-58000-000-0000-00	80,000
Election Expense	48,000			010-00000-0-00000-76002-58000-000-0061-00	48,000
Technology	104,000			010-00000-0-00000-77000-58000-000-0000-00	104,000
Hazardous Materials	50,000			010-00000-0-00000-81000-58000-000-0069-50	50,000
Instruction	60,000			010-00000-0-11100-10000-58000-000-0000-00	60,000
Transportation	20,000			010-00000-0-11100-36000-58000-000-0000-50	20,000
Athletic Trainers Contract	74,810			010-00000-0-11100-42000-58000-000-0000-00	179,550
Security and Alarm Monitoring	207,360			010-00000-0-11100-83000-58000-xxx-0000-00	601,500
					8 hrs x 180 days x \$24/hr
Security - Ag	34,560			010-00000-0-11302-83000-58000-000-0000-00	35,100
Safety	3,160			010-00000-0-11384-10000-58000-000-0000-00	3,160
LCAP - Professional Development	124,000			010-07200-0-00000-21400-58000-000-7102-00	227,000
LCAP - Making Connections with Kids	9,200			010-07200-0-00000-21400-58000-000-7310-00	0
LCAP - Parent Participation	81,150			010-07200-0-00000-24950-58000-xxx-7xxx-00	81,150
LCAP	124,260			010-07200-0-11100-10000-58000-000-7xxx-00	165,825
Title I Low Income	0			010-30100-0-11100-10000-58000-xxx-0000-40	43,400
ESSA - CS	10,890			010-31820-0-11100-10000-58000-649-0000-40	0
Coronavirus Relief - Professional Development	19,447			010-32200-0-00000-21400-58000-xxx-6xxx-40	0
Coronavirus Relief - Instruction	61,280			010-32200-0-11100-10000-58000-xxx-6xxx-40	0
Coronavirus Relief - Guidance & Counseling	23,500			010-32200-0-11100-31100-58000-xxx-6xxx-40	0
Coronavirus Relief - Special Education	209			010-32200-0-57600-11200-58000-000-6106-40	0
Medi-Cal MAA	0			010-56402-0-11100-10000-58000-000-0000-40	39,000

Working Budget 2020-2021		Proposed For 2021-2022		ACCOUNT NUMBER	COMMENTS
DESCRIPTION					
PROFESSIONAL AND CONSULTING SERVICES					
				58000	
Career Technical Education Grant Program - Professional Dev.	6,000	010-63870-0-00000-21400-58000-000-0000-40	0		
Career Technical Education Grant Program	0	010-63870-0-38000-10000-58000-000-0000-40	4,200		
Career Technical Education Grant Program - Professional Dev.	0	010-63870-0-38000-21400-58000-000-0000-40	9,000		
Special Education	0	010-65000-0-57600-11200-58000-000-0000-60	2,000		
Learning Communities for School Success - Professional Dev.	25,000	010-70850-0-00000-21400-58000-000-0000-40	0		
Learning Loss Mitigation	33,350	010-74200-0-11100-10000-58000-000-6102-40	0		
Expanded Learning Opportunities - Attendance & Social Serv.	0	010-74250-0-11100-31300-58000-000-6703-40	30,000		
Expanded Learning Opportunities - Summer School	0	010-74250-0-11350-10000-58000-000-6701-40	6,920		
RDA Pass Through -Solar PPA Project	66,500	010-90104-0-00000-81000-58000-000-0178-00	0		
Total 58000	1,543,676			Total 58000	2,109,905
PENSION PENALTIES & INTEREST					
				58009	
Administration	1,000	010-00000-0-00000-71000-58009-000-0000-00	10,000		
Total 58009	1,000			Total 58009	10,000
COMMUNICATIONS					
				59000	
District Office	40,000	010-00000-0-00000-72000-59000-000-0000-00	42,100		
Data Processing & Technology	300,000	010-00000-0-00000-77000-59000-000-0000-00	122,300		
Maintenance & Operations - TP	800	010-00000-0-11100-81000-59000-145-0000-00	1,800		
Maintenance & Operations - MO	2,200	010-00000-0-11100-81000-59000-368-0000-00	1,900		
Maintenance & Operations - TU	5,340	010-00000-0-11100-81000-59000-409-0000-00	6,920		
Maintenance & Operations - TW	940	010-00000-0-11100-81000-59000-466-0000-00	1,000		
Maintenance & Operations - SV	0	010-00000-0-11100-81000-59000-708-0000-00	270		
Maintenance & Operations - Independent Studies - SV	180	010-00000-0-33000-81000-59000-708-0000-00	0		
LCAP - Parent Involvement	800	010-07200-0-00000-24950-59000-xxx-7303-00	1,000		
ESSER - Parent Participation	10,000	010-32100-0-11100-24950-59000-xxx-6303-40	0		
Coronavirus Relief - Parent Participation	5,000	010-32200-0-11100-24950-59000-000-6303-40	0		
Medi-Cal MAA - MO	500	010-56402-0-11100-10000-59000-368-0000-40	0		
Total 59000	365,760			Total 59000	177,290
TOTAL - 50000	6,914,067	SERVICES & OTHER OPERATING			6,606,110

DESCRIPTION	Working Budget 2020-2021	ACCOUNT NUMBER	Proposed For 2021-2022	COMMENTS
-------------	-----------------------------	----------------	---------------------------	----------

NEW EQUIPMENT Items over \$5,000				64000
Transportation	344,440	010-00000-0-11100-36000-64000-000-0000-50	0	
Athletics	75,000	010-00000-0-11100-42000-64000-xxx-0000-50	150,000	
Vocational Education Act - Agriculture Mechanics Farm	18,000	010-35500-0-61127-10000-64000-000-4300-40	18,000	
Vocational Education Act - Auto Mechanic TU	12,000	010-35500-0-61153-10000-64000-409-0000-40	12,000	
Career Technical Education Grant - TW	5,000	010-63870-0-11100-10000-64000-466-0000-40	0	
Career Technical Education Grant - Farm	11,200	010-63870-0-11100-10000-64000-000-4300-40	0	
Career Technical Education Grant	0	010-63870-0-38000-10000-64000-xxx-0000-40	30,000	
Career Technical Education Grant - Farm	0	010-63870-0-38000-10000-64000-000-4300-40	10,000	
K-12 Strong Workforce PY 1	13,000	010-63880-1-38000-10000-64000-xxx-0000-40	5,000	
K-12 Strong Workforce PY 2 - MO	5,410	010-63880-2-38000-10000-64000-368-0000-40	0	
K-12 Strong Workforce PY 3 - TW	0	010-63880-3-38000-10000-64000-466-0000-40	9,920	
K-12 Strong Workforce PY 3 - Farm	0	010-63880-3-38000-10000-64000-000-4300-40	21,080	
Maintenance - Pool	0	010-81500-0-00000-81000-64000-xxx-0038-50	10,600	
Maintenance	32,460	010-81500-0-00000-81100-64000-xxx-0000-50	140,000	
Deferred Maintenance	104,560	010-81500-0-00000-81101-64000-xxx-0000-50	0	
Total 64000	621,070	Total 64000	406,600	

TOTAL - 60000

621,070

TOTAL CAPITAL OUTLAY

406,600

DESCRIPTION	Working Budget 2020-2021	ACCOUNT NUMBER	Proposed For 2021-2022	COMMENTS
OTHER OUTGO				
		70000		
Transfers Between Agencies - Tuition to TCOE	970,898	010-00000-0-00000-92000-71420-000-0000-00	1,012,940	
Transfers of Indirect Costs - Interfund	-337,049	010-00000-0-00000-72100-73100-000-00000-00	-98,473	
LCAP	46,240	010-07200-0-00000-72100-73100-000-00000-00	0	
Title I	115,900	010-30100-0-00000-72100-73100-000-00000-40	0	
ESSER	41,675	010-32100-0-00000-72100-73100-000-00000-40	0	
GEER	13,295	010-32150-0-00000-72100-73100-000-00000-40	0	
Special Education - IDEA	64,230	010-33100-0-57600-72100-73100-000-00000-60	64,910	
Carl Perkins - Adult Ed	0	010-35550-0-00000-72100-73100-000-00000-40	5,843	
Carl Perkins - Adult Ed	2,788	010-35550-0-41100-72100-73100-000-00000-40	0	
Career Technical Education Grant	23,960	010-63870-0-00000-72100-73100-000-00000-40	9,470	
K-12 Strong Workforce PY 1	10,000	010-63880-1-00000-72100-73100-000-00000-40	5,000	
K-12 Strong Workforce PY 2	7,000	010-63880-2-00000-72100-73100-000-00000-40	10,000	
K-12 Strong Workforce PY 3	0	010-63880-3-00000-72100-73100-000-00000-40	3,250	
Special Education - Workability I	8,017	010-65200-0-57600-72100-73100-000-00000-60	0	
College Readiness	3,944	010-73880-0-00000-72100-73100-000-00000-50	0	
Interfund Transfers - Indirect Costs	-85,104	010-00000-0-00000-72100-73500-000-00000-00	-97,500	Fund 130 Cafeteria
Debt Service - Capital Lease	55,000	010-00000-0-00000-91000-74390-000-00000-00	55,000	
Interfund Transfers Out	4,018,195	010-00000-0-00000-93000-76190-000-00000-00	3,133,000	
Total 70000	4,958,989	Total 70000	4,103,440	
TOTAL - 70000	4,958,989	TOTAL OTHER OUTGO	4,103,440	
GRAND TOTAL	85,421,834		86,303,870	

This Page Intentionally Left Blank

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

**ADULT EDUCATION BUDGET
(FUND 110)
FOR THE FISCAL YEAR 2021-2022**

ESTIMATED BEGINNING BALANCE July 1, 2021 **\$416,704**

ESTIMATED INCOME

82900	Federal Sources	\$196,185	
85900	State Sources	\$2,989,106	
86500	Rental Income	\$21,400	
86600	Interest	\$4,700	
86710	Adult Education Fees	\$97,000	
86770	Interagency Services Between LEAs	\$19,000	
86990	All Other Local Revenue	\$85,800	
89190	Interfund Transfers In	\$133,000	
			<u>\$3,546,191</u>

TOTAL AVAILABLE FUNDS **\$3,962,895**

ESTIMATED EXPENDITURES

10000	Certificated Salaries	\$1,710,650	
20000	Classified Salaries	\$406,400	
30000	Benefits	\$486,350	
34000	Health and Welfare	\$419,430	
43000	Other Supplies	\$155,771	
44000	Non-Capitalized Equipment	\$5,500	
52000	Travel	\$2,450	
53000	Dues	\$1,900	
55000	Utilities	\$102,950	
56000	Repairs	\$20,900	
58000	Other Administrative	\$70,950	
59000	Communications	\$11,200	
			<u><u>\$3,394,451</u></u>

ESTIMATED ENDING BALANCE June 30, 2022 **\$568,444**

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

**CAFETERIA BUDGET
(FUND 130)
FOR THE FISCAL YEAR 2021-2022**

ESTIMATED BEGINNING BALANCE July 1, 2021		\$130,716
 ESTIMATED INCOME		
82200	Federal Subsidy	\$2,926,200
85200	State Subsidy	\$197,100
86340	Local Sales	\$70,200
86600	Interest	\$5,400
86990	Other Local Revenue	\$94,100
		<u>\$3,293,000</u>
 TOTAL AVAILABLE FUNDS		 <u><u>\$3,423,716</u></u>
 ESTIMATED EXPENDITURES		
22000	Salaries, Food Service & Maintenance	\$800,140
23000-29003	Salaries, Classified Supervisors	\$318,820
30000	Benefits	\$237,770
34000	Health and Welfare	\$234,580
43000	Other Supplies	\$82,400
44000	Non-Capitalized Equipment	\$3,000
47000	Food Supplies	\$1,381,600
52000	Travel	\$3,000
53000	Dues & Memberships	\$100
56000	Repairs	\$10,500
58000	Other Administrative	\$116,600
64000	Equipment	\$6,000
73500	Transfers of Indirect Costs	\$97,500
		<u><u>\$3,292,010</u></u>
 ESTIMATED ENDING BALANCE June 30, 2022		 <u><u>\$131,706</u></u>

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

CAPITAL FACILITIES - DEVELOPER FEES
(FUND 251)
FOR THE FISCAL YEAR 2021-2022

ESTIMATED BEGINNING BALANCE July 1, 2021			\$1,081,918
ESTIMATED INCOME			
86600	Interest	\$11,500	
86810	Developer Fees	\$770,000	<u>\$781,500</u>
TOTAL AVAILABLE FUNDS			<u><u>\$1,863,418</u></u>
ESTIMATED EXPENDITURES			
56000	Rents, Leases, & Non-Capitalized Improvements	\$22,700	
58000	Services and Operating Expenses	\$9,300	<u><u>\$32,000</u></u>
ESTIMATED ENDING BALANCE June 30, 2022			<u><u>\$1,831,418</u></u>

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

COUNTY SCHOOL FACILITIES FUND - NEW CONSTRUCTION
FUND (350)
FOR THE FISCAL YEAR 2021-2022

ESTIMATED BEGINNING BALANCE July 1, 2021		\$6,977
ESTIMATED INCOME		
85450 School Facilities Apportionment	\$405,000	
86600 Interest	\$50	
		<u>\$405,050</u>
TOTAL AVAILABLE FUNDS		<u><u>\$412,027</u></u>
ESTIMATED EXPENDITURES		
76190 Interfund Transfers	\$405,000	
		<u><u>\$405,000</u></u>
ESTIMATED ENDING BALANCE June 30, 2022		<u><u>\$7,027</u></u>

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

**COUNTY SCHOOL FACILITIES FUND - MODERNIZATION
FUND (351)
FOR THE FISCAL YEAR 2021-2022**

ESTIMATED BEGINNING BALANCE July 1, 2021		\$10,164
ESTIMATED INCOME		
86600 Interest	\$200	<u>\$200</u>
TOTAL AVAILABLE FUNDS		<u><u>\$10,364</u></u>
ESTIMATED EXPENDITURES		
		<u><u>\$0</u></u>
ESTIMATED ENDING BALANCE June 30, 2022		<u><u>\$10,364</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 2021-2022**

ESTIMATED BEGINNING BALANCE July 1, 2021			\$6,538,811
ESTIMATED INCOME			
86600	Interest	\$11,000	
89190	Interfund Transfers In	\$3,405,000	<u>\$3,416,000</u>
	TOTAL AVAILABLE FUNDS		<u><u>\$9,954,811</u></u>
ESTIMATED EXPENDITURES			
			<u><u>\$0</u></u>
ESTIMATED ENDING BALANCE June 30, 2022			<u><u>\$9,954,811</u></u>

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

**ADULT SPECIAL RESERVE FOR CAPITAL PROJECT BUDGET
(FUND 400)
FOR THE FISCAL YEAR 2021-2022**

ESTIMATED BEGINNING BALANCE July 1, 2021	\$133,187
ESTIMATED INCOME	
	<u>\$0</u>
TOTAL AVAILABLE FUNDS	<u><u>\$133,187</u></u>
ESTIMATED EXPENDITURES	
	<u><u>\$0</u></u>
ESTIMATED ENDING BALANCE June 30, 2022	<u><u>\$133,187</u></u>

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

BOND INTEREST & REDEMPTION FUND 1 & 2
(FUND 510)
FOR THE FISCAL YEAR 2021-2022

ESTIMATED BEGINNING BALANCE July 1, 2021			\$13,432,607
ESTIMATED INCOME			
86110	Secured Roll Taxes	\$5,185,000	<u>\$5,185,000</u>
TOTAL AVAILABLE FUNDS			<u><u>\$18,617,607</u></u>
ESTIMATED EXPENDITURES			
74330	Bond Redemptions	\$1,994,954	
74340	Bond Interest & Other Service Charges	\$3,190,046	<u><u>\$5,185,000</u></u>
ESTIMATED ENDING BALANCE June 30, 2022			<u><u>\$13,432,607</u></u>

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

FARM BUDGET
(FUND 631)
FOR THE FISCAL YEAR 2021-2022

ESTIMATED BEGINNING NET ASSETS July 1, 2021 **\$319,628**

ESTIMATED INCOME

90100-86390	Dairy	\$510,000	
00000-86600	Interest - Farm	\$1,100	
00000-86990	Farm	\$93,600	
90100-86990	Dairy	\$18,000	
			\$622,700

TOTAL AVAILABLE FUNDS

\$942,328

ESTIMATED EXPENDITURES

FARM			DAIRY		
00000-19000	Salaries	\$31,200	90100-22000	Salaries	\$75,600
00000-29003	Student Labor	\$0	90100-29003	Student Labor	\$0
00000-30000	Benefits	\$6,390	90100-30000	Benefits	\$25,570
00000-34000	Health/Welfare	\$0	90100-34000	Health/Welfare	\$17,900
00000-43000	Supplies	\$18,000	90100-43000	Supplies	\$348,000
00000-44000	Non-Capitalized Equip	\$0	90100-44000	Stock	\$0
00000-53000	Dues and Memberships	\$0	90100-53000	Dues and Memberships	\$160
00000-55000	Utilities	\$10,800	90100-55000	Utilities	\$10,800
00000-56000	Repairs	\$14,400	90100-56000	Repairs	\$18,000
00000-58000	Other	\$15,600	90100-58000	Other	\$39,600
		\$96,390			\$535,630
					\$632,020

ESTIMATED ENDING NET ASSETS June 30, 2022

\$310,308

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

**WAREHOUSE REVOLVING FUND
(FUND 660)
FOR THE FISCAL YEAR 2021-2022**

ESTIMATED BEGINNING BALANCE July 1, 2021			\$100,083
ESTIMATED INCOME			
86390	Sale of Warehouse Items	\$10,000	
86600	Interest	\$100	<u>\$10,100</u>
TOTAL AVAILABLE FUNDS			<u><u>\$110,183</u></u>
ESTIMATED EXPENDITURES			
			<u><u>\$0</u></u>
ESTIMATED ENDING BALANCE June 30, 2022			<u><u>* \$110,183</u></u>

* \$110,183 Ending Balance
\$10,477 Cash
\$99,706 Inventory

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

**SELF-INSURANCE PROPERTY/LIABILITY
(FUND 671)
FOR THE FISCAL YEAR 2021-2022**

ESTIMATED BEGINNING BALANCE July 1, 2021				\$42,911
ESTIMATED INCOME				
86600	Interest		\$1,000	
86990	Other Local Revenue		\$50,000	<u>\$51,000</u>
TOTAL AVAILABLE FUNDS				<u><u>\$93,911</u></u>
ESTIMATED EXPENDITURES				
44000	Non-Capitalized Equipment		\$20,000	
56000	Repairs		\$10,000	<u><u>\$30,000</u></u>
ESTIMATED ENDING BALANCE June 30, 2022				<u><u>\$63,911</u></u>

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

**SELF-INSURANCE HEALTH & WELFARE
(FUND 672)
FOR THE FISCAL YEAR 2021-2022**

ESTIMATED BEGINNING BALANCE July 1, 2021			\$3,188,062
ESTIMATED INCOME			
86600	Interest	\$53,800	
86740	General Fund Contributions	\$9,699,340	<u>\$9,753,140</u>
TOTAL AVAILABLE FUNDS			<u><u>\$12,941,202</u></u>
ESTIMATED EXPENDITURES			
58000	Payment for Medical Services	\$9,704,360	<u><u>\$9,704,360</u></u>
ESTIMATED ENDING BALANCE June 30, 2022			<u><u>\$3,236,842</u></u>

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

STUDENT BODY BUDGET
(FUND 950)
FOR THE FISCAL YEAR 2021-2022

ESTIMATED BEGINNING BALANCE July 1, 2021		\$1,551,294
ESTIMATED INCOME		
Interest	\$20,503	
Farm	\$92,021	
Tulare Union	\$286,299	
Tulare Western	\$301,808	
Mission Oak	\$192,656	
Sierra Vista	\$1,200	
Adult Education	\$13,600	
Tech Prep	\$65,000	
District	\$250,000	<u>\$1,223,087</u>
TOTAL AVAILABLE FUNDS		<u><u>\$2,774,381</u></u>
ESTIMATED EXPENDITURES		
Farm	\$104,003	
Tulare Union	\$270,197	
Tulare Western	\$311,685	
Mission Oak	\$166,709	
Sierra Vista	\$2,200	
Adult Education	\$15,363	
Tech Prep	\$30,000	
District	\$250,000	<u><u>\$1,150,157</u></u>
ESTIMATED ENDING BALANCE June 30, 2022		<u><u>\$1,624,224</u></u>

This Page Intentionally Left Blank

Tulare Joint Union High School District

School Calendar for 2021-2022






65

Month	M	T	W	TH	F	Instructional Days	Staff work Days	Significant Dates	Explanation
August 2021	2	3	4	5	6	14	3		
	9	10	11	12	13			August 9-11	First Teacher Duty Days
	16	17	18	19	20			August 12	First Day of School
	23	24	25	26	27				
	30	31						August 31	Back to School Night (Minimum Day)
September 2021			1	2	3	20	0		
	6	7	8	9	10			September 6	Labor Day
	13	14	15	16	17			September 15	Fair Day
	20	21	22	23	24				
	27	28	29	30					
October 2021					1	21	0		
	4	5	6	7	8			October 8	9-Week Grading Period
	11	12	13	14	15			October 13	PSAT Minimum Day
	18	19	20	21	22				
	25	26	27	28	29				
November 2021	1	2	3	4	5	16	0		
	8	9	10	11	12			November 11	Veteran's Day
	15	16	17	18	19				
	22	23	24	25	26			November 22-26	Thanksgiving Holiday
	29	30							
December 2021			1	2	3	11	1		
	6	7	8	9	10			December 16	Teacher Duty Day
	13	14	15	16	17			December 17 - January 7	(1st Semester - 82 days)
	20	21	22	23	24				Winter Vacation
	27	28	29	30	31				
January 2022	3	4	5	6	7	15	0		
	10	11	12	13	14				
	17	18	19	20	21				
	24	25	26	27	28			January 17	Martin Luther King Day
	31								
February 2022		1	2	3	4	18	0		
	7	8	9	10	11				
	14	15	16	17	18			February 14	Lincoln's Birthday
	21	22	23	24	25			February 21	President's Day
	28								
March 2022		1	2	3	4	23	0		
	7	8	9	10	11				
	14	15	16	17	18			March 18	9-Week Grading Period
	21	22	23	24	25				
	28	29	30	31					
April 2022					1	15	0		
	4	5	6	7	8				
	11	12	13	14	15			April 11 - April 18	Spring Vacation
	18	19	20	21	22				
	25	26	27	28	29				
May 2022	2	3	4	5	6	21	0		
	9	10	11	12	13				
	16	17	18	19	20				
	23	24	25	26	27				
	30	31						May 30	(2nd Semester - 98 Days) Memorial Day
June 2022			1	2	3	6	1		
	6	7	8	9	10			June 8	Last Day of School
								June 9	Last Teacher Duty Day

Total Student Instructional Days: 180

4 Minimum Days- August 31, October 13, June 7 & June 8

Graduation- Tulare Union- June 7, 2022; Mission Oak- June 8, 2022; Tulare Western- June 9, 2022

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

Approved: 10/17/19

Revised: 03/17/21

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
SALARY SCHEDULE
2021-2022**

STEP	DSC* with	A	B	C	D	E
	less than BA	BA + 15	BA + 30	BA + 45	BA + 60	BA + 60 w/MA
1	\$59,710	\$59,710	\$59,710	\$59,710	\$61,620	\$66,870
2	\$59,710	\$59,710	\$59,710	\$59,710	\$64,053	\$69,291
3	\$59,710	\$59,710	\$59,710	\$59,710	\$66,471	\$71,725
4	\$59,710	\$59,710	\$59,710	\$63,878	\$68,893	\$74,145
5	\$59,710	\$59,710	\$61,640	\$66,301	\$71,314	\$76,565
6	\$60,465	\$60,465	\$64,071	\$68,719	\$73,746	\$78,998
7	\$62,907	\$62,907	\$66,493	\$71,151	\$76,154	\$81,406
8	\$65,318	\$65,318	\$68,903	\$73,553	\$78,579	\$83,829
9	\$67,739	\$67,739	\$71,324	\$75,984	\$80,986	\$86,248
10	\$70,171	\$70,171	\$73,754	\$78,414	\$83,418	\$88,672
11			\$76,169	\$80,827	\$85,851	\$91,092
12			\$78,598	\$83,257	\$88,262	\$93,523
13			\$81,020	\$85,669	\$90,694	\$95,944
14			\$83,437	\$88,098	\$93,116	\$98,365
15			\$85,879	\$90,520	\$95,536	\$100,785
16				\$91,731	\$97,958	\$103,217
17				\$94,689	\$104,666	\$110,004

*Designated Subject Credential (DSC)

MISCELLANEOUS PROVISIONS

1. \$1,485 for M.A. (prior to Class D and E); \$1,652 for Ed.D. or Ph.D.
2. Longevity - members completing 25 or more years of total service will receive a \$1,305 stipend in addition to the salary schedule base pay (Hourly employees shall be excluded from the longevity bonus).
3. Emergency credential may not pass Class A, Step 10
4. Cannot advance beyond Step 2 on Column A with less than B.A. +15.

SB 813 MINIMUM SALARY PROVISION

For the 2018-2019 year, the SB 813 minimum teacher salary shall be \$59,710 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
2021-2022**

Coaching Stipends

Advisor Stipends

**Factors based on B-5 of the Base Salary Schedule
\$63,682.00**

Head Varsity Football Coach (1)		
	\$6,050	
Head Coaches of:	Head Coaches of:	Assistant Coaches of:
\$5,413	\$4,776	\$4,267
Baseball	Cheerleading	Baseball
Basketball	Cross Country	Basketball
Soccer	Golf	Cheerleading
Track	Swimming	Cross Country
Softball	Tennis	Football
Volleyball	Water Polo	Golf
Wrestling	Frosh Football	Soccer
	JV Football	Softball
51 total stipends per site	Assistant Varsity Football	Swimming
		Tennis
		Track
		Volleyball
		Water Polo
		Wrestling

Student Activity Director	\$7,005
Band Director	\$5,413
Senior Class Student Store	\$3,948
Newspaper Yearbook	\$3,630
FFA	
Head Campus Supervision	
Play Director	\$3,311
Chorus	
Pep Squad	
Wellness Coordinator	\$3,248
Stage Band	
Junior Class	
Sophomore Class	
Freshmen Class	
Band Auxiliary	
AVID Coordinator	\$3,057
CSF	
Character Counts	
Link Crew	
Assistant Pep Squad	
Web Master	
Campus Supervision	\$2,738
Academic Decathlon	
Forensics	
Mock Trial	\$2,420
Science Olympiad	
Cyber Quest	
History Day Coach	
Photography	
FBLA	\$1,528
FHA/HERO Club Advisor	

Department Head Stipends

1-12 Sections in the Department	\$2,226
13-22 Sections in the Department	\$2,631
23-32 Sections in the Department	\$3,238
33-42 Sections in the Department	\$3,837
43-52 Sections in the Department	\$4,453
53-65 Sections in the Department	\$5,061
66-79 Sections in the Department	\$5,669
80+ Sections in the Department	\$6,275

Approved 6/21/18

TULARE JOINT UNION HIGH SCHOOL DISTRICT
Base Salary Schedule - 185 days
2023-2024

Step	2023-2024
1	\$54,323
2	\$56,740
3	\$59,070
4	\$61,373
5	\$63,682

Summer School Salary Schedule

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

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

Requirements: Any valid credential

Hourly Rate	
Step	2023-2024
1	\$45.81
2	\$47.85
3	\$49.81
4	\$51.76
5-7	\$53.70
8-14	\$56.36
15-16	\$59.16
17	\$62.09

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

EXTRA DUTY ASSIGNMENTS

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

INSERVICE EDUCATION

Inservice education for certificated staff approved within the District's guidelines shall be compensated at 75% of Step 1, Column II, of the Adult School/Home Teaching/Independent Study Salary Schedule. For the 2021-2022 school year, the rate is \$34.36.

DATE OF PAYMENTS

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

Approved 6/21/18

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
CERTIFICATED MANAGEMENT-COUNSELOR SALARY SCHEDULE
2021-2022**

YEAR	(A) BA + 30	(B) BA + 60	(C) BA + 60 W/MA
1	\$76,963	\$79,359	\$81,762
2	\$76,963	\$79,359	\$81,762
3	\$77,555	\$79,957	\$82,370
4	\$78,767	\$79,957	\$82,370
5	\$79,957	\$81,169	\$82,668
6	\$80,570	\$81,762	\$85,256
7	\$81,169	\$82,249	\$87,819
8	\$82,369	\$84,817	\$90,399
9	\$83,563	\$87,402	\$92,954
10	\$84,777	\$89,969	\$95,542
11	\$87,208	\$92,535	\$98,108
12	\$89,784	\$95,103	\$100,682
13	\$92,362	\$97,688	\$103,252
14	\$94,929	\$100,254	\$105,835
15		\$102,832	\$108,404
16		\$105,365	\$111,022
17		\$112,579	\$118,323

MISCELLANEOUS PROVISIONS

\$1,558 for M.A. (at Column A only); \$1,731 for Ed.D. or Ph.D.
Counselor work year - 195 days.

MANAGEMENT FRINGE BENEFITS

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

DATE OF PAYMENTS

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

Effective 7/1/20
Approved 6/21/18

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
MANAGEMENT SALARY SCHEDULE
2021-2022**

A-Base Salary	\$ 93,148	BA with appropriate credential
B-Base Salary	\$ 95,846	BA plus MA with appropriate credential
C-Base Salary	\$ 98,554	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	1218/1214	195	0.98	1.00	1.02	1.05	1.08	1.120
District Nurse	2213	195	0.98	1.00	1.02	1.05	1.08	1.120
PBIS Coordinator	1281	195	0.98	1.00	1.02	1.05	1.08	1.120
Technology Curriculum Specialist	5277	185	1.03	1.05	1.07	1.09	1.11	1.159
Director - Vocational Nurse Education	1767	210	1.09	1.11	1.13	1.15	1.18	1.220
Education Technology Coordinator	TBD	200	1.14	1.16	1.18	1.20	1.23	1.270
Dean of Students	1504	205	1.15	1.17	1.19	1.22	1.25	1.290
Athletic Director	1702	195	1.16	1.18	1.2	1.24	1.26	1.300
School Psychologist	2402	205	1.17	1.19	1.21	1.24	1.27	1.310
Head Counselor	1318	215	1.28	1.30	1.32	1.35	1.38	1.421
Assistant Principal	2224	207	1.28	1.30	1.32	1.35	1.38	1.421
Assistant Director - Adult Education	1770	210	1.29	1.31	1.33	1.36	1.39	1.431
Principal - Alternative Education	2310	207	1.30	1.32	1.34	1.37	1.40	1.441
Agriculture Director	TBD	225	1.32	1.34	1.36	1.39	1.41	1.450
Director - Special Education	1722	225	1.39	1.41	1.43	1.46	1.49	1.532
Director - Adult Education	1769	225	1.48	1.50	1.52	1.55	1.58	1.623
Principal	2310	225	1.52	1.54	1.56	1.59	1.62	1.663
Assistant Superintendent - Students Services & Special Programs	TBD	226	1.57	1.59	1.61	1.64	1.67	1.714
Assistant Superintendent - Technology/Assessment/Accountability	TBD	226	1.57	1.59	1.61	1.64	1.67	1.714
Assistant Superintendent - Human Resources	2505	226	1.57	1.59	1.61	1.64	1.67	1.714

Miscellaneous Provisions

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

Management Fringe Benefits

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

Date of Payments

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

Range	Job Title	SACS Job Code	Paid Days Includes Paid Holidays	A	B	C	D	E	F	G
40	Technology Technician II	7623	260	30.59	32.54	34.61	36.68	38.76	40.84	42.90
40	Data Analyst II	5818	260	30.59	32.54	34.61	36.68	38.76	40.84	42.90
35	Lead Mechanic		260	24.25	25.43	26.86	28.24	29.38	31.05	32.78
33	Lead Craftsman	6448	260	23.50	24.66	26.04	27.27	28.28	29.95	31.64
33	Technology Technician I	7619	260	23.50	24.66	26.04	27.27	28.28	29.95	31.64
33	Data Analyst I		260	23.50	24.66	26.04	27.27	28.28	29.95	31.64
30	Accounting Specialist		260	22.67	23.77	25.10	26.39	27.45	29.01	30.65
30	Auto Mechanic	6508	260	22.67	23.77	25.10	26.39	27.45	29.01	30.65
30	Bus Mechanic	6509	260	22.67	23.77	25.10	26.39	27.45	29.01	30.65
30	Carpenter		260	22.67	23.77	25.10	26.39	27.45	29.01	30.65
30	Electrician	6449	260	22.67	23.77	25.10	26.39	27.45	29.01	30.65
30	HVAC Technician		260	22.67	23.77	25.10	26.39	27.45	29.01	30.65
30	Painter		260	22.67	23.77	25.10	26.39	27.45	29.01	30.65
29	Health Service Aide (LVN)		198	21.09	22.13	23.39	24.66	25.68	27.18	28.84
29	Principal's Secretary	7389	260	21.09	22.13	23.39	24.66	25.68	27.18	28.84
28	Warehouse/Purchasing Agent	7402	260	20.33	21.34	22.52	23.79	24.75	26.24	27.85
28	Maintenance Worker	6427	260	20.33	21.34	22.52	23.79	24.75	26.24	27.85
28	Maintenance Worker/Bus Driver	6428	260	20.33	21.34	22.52	23.79	24.75	26.24	27.85
28	Bus Driver Trainer	5300	260	20.33	21.34	22.52	23.79	24.75	26.24	27.85
28	Pool Maintenance Technician	6707	260	20.33	21.34	22.52	23.79	24.75	26.24	27.85
27	Job Developer	8120	198	19.51	20.49	21.76	22.92	23.85	25.38	26.93
27	Work-Based Learning Coordinator		198	19.51	20.49	21.76	22.92	23.85	25.38	26.93
26	Bus Driver	5301	195	19.31	20.25	21.52	22.71	23.62	25.18	26.69
26	Health Service/Instructional Aide		198	19.31	20.25	21.52	22.71	23.62	25.18	26.69
26	Vehicle Service Assistant/Bus Driver		260	19.31	20.25	21.52	22.71	23.62	25.18	26.69
25	Lead Custodian	6124	260	19.08	20.06	21.28	22.48	23.42	24.96	26.46
25	Payroll Clerk	5527	260	19.08	20.06	21.28	22.48	23.42	24.96	26.46
24	Principal's Secretary - Alternative Education	7389	208	18.72	19.66	20.90	21.98	23.00	24.46	26.17
24	Adult School Clerk II	5589	260	18.72	19.66	20.90	21.98	23.00	24.46	26.17
24	Special Education Administrative Secretary	7391	260	18.72	19.66	20.90	21.98	23.00	24.46	26.17
24	Lead Groundskeeper	6413	260	18.72	19.66	20.90	21.98	23.00	24.46	26.17
24	Testing Coordinator/Family & Comm Liaison	9309	198	18.72	19.66	20.90	21.98	23.00	24.46	26.17
23	Account Clerk II	5504	260	18.29	19.20	20.37	21.52	22.57	23.97	25.69
23	Custodian/Bus Driver	6125	260	18.29	19.20	20.37	21.52	22.57	23.97	25.69
23	Groundskeeper/Bus Driver	6411	260	18.29	19.20	20.37	21.52	22.57	23.97	25.69
22	Family & Community Liaison	9309	198	17.94	18.84	19.99	21.12	22.13	23.52	25.01
22	Attendance Clerk	5509	198	17.94	18.84	19.99	21.12	22.13	23.52	25.01
22	School to Career Counseling Technician	7620	208	17.94	18.84	19.99	21.12	22.13	23.52	25.01
22	Counseling Aide	5161	208	17.94	18.84	19.99	21.12	22.13	23.52	25.01
22	Transportation Clerk/Dispatcher	5598	260	17.94	18.84	19.99	21.12	22.13	23.52	25.01
21	Custodian	6125	260	17.50	18.40	19.62	20.71	21.68	23.07	24.76
21	Custodian Utility Worker		260	17.50	18.40	19.62	20.71	21.68	23.07	24.76
21	Counseling Secretary II	7386	260	17.50	18.40	19.62	20.71	21.68	23.07	24.76
21	Career Technician	7621	198	17.50	18.40	19.62	20.71	21.68	23.07	24.76
21	District Media/Textbook Clerk	5599	260	17.50	18.40	19.62	20.71	21.68	23.07	24.76
21	Asst. Principal Secretary	7387	228	17.50	18.40	19.62	20.71	21.68	23.07	24.76
21	Secretary II - Superintendent	7320	260	17.50	18.40	19.62	20.71	21.68	23.07	24.76
21	Technology Secretary		260	17.50	18.40	19.62	20.71	21.68	23.07	24.76
21	MOT Secretary		260	17.50	18.40	19.62	20.71	21.68	23.07	24.76
20	Accounting Clerk II/Banking Clerk	5587	228	17.30	18.15	19.31	20.47	21.42	22.82	24.52
20	Instructional Aide - Special Education	9342	198	17.30	18.15	19.31	20.47	21.42	22.82	24.52
20	Instructional Aide - Sign Language	9345	198	17.30	18.15	19.31	20.47	21.42	22.82	24.52
20	Instructional Aide	5134	198	17.30	18.15	19.31	20.47	21.42	22.82	24.52
20	Tutorial Supervision Aide		198	17.30	18.15	19.31	20.47	21.42	22.82	24.52
19	Groundskeeper	6412	260	17.18	18.05	19.16	20.25	21.24	22.60	24.39
17	School Media/Textbook Clerk	5597	260	16.84	17.68	18.84	20.02	20.96	22.34	24.09
16	School Media/Audio Visual Clerk	5596	208	16.72	17.57	18.69	19.86	20.78	22.11	23.86
16	Locker Room Attendant	9205	205	16.72	17.57	18.69	19.86	20.78	22.11	23.86
14	Counseling - Secretary I	7385	228	15.81	16.61	17.75	18.84	19.78	21.20	22.84
14	Adult School Clerk I	5588	260	15.81	16.61	17.75	18.84	19.78	21.20	22.84
14	Clerical Pool Clerk	5592	208	15.81	16.61	17.75	18.84	19.78	21.20	22.84
14	Migrant Records Clerk	5595	198	15.81	16.61	17.75	18.84	19.78	21.20	22.84
14	Secretary - Special Education - Site	7394	208	15.81	16.61	17.75	18.84	19.78	21.20	22.84
14	Farm Secretary		198	15.81	16.61	17.75	18.84	19.78	21.20	22.84
13	Switchboard/Receptionist	7392	198	15.07	15.83	16.92	18.03	19.10	20.47	21.88
13	Computer Lab Aide	7622	198	15.07	15.83	16.92	18.03	19.10	20.47	21.88
13	Aide - Adult School	5134	198	15.07	15.83	16.92	18.03	19.10	20.47	21.88
13	AVID Tutor		198	15.07	15.83	16.92	18.03	19.10	20.47	21.88
13	Accompanist		198	15.07	15.83	16.92	18.03	19.10	20.47	21.88
12	Food Service Worker - Lead	9084	195	14.82	15.56	16.59	17.65	18.55	19.91	21.37

10	Food Service Worker	9083	195	13.99	14.70	15.77	16.78	17.65	18.96	20.47
10	Food Service Utility Worker		195	13.99	14.70	15.77	16.78	17.65	18.96	20.47
1	Dairy Herdsman	9206	260	12.17	12.17	12.17	12.38	13.03	13.73	14.43

SALARY SCHEDULE PLACEMENT

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

MISCELLANEOUS PROVISIONS

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

LONGEVITY BENEFIT

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

INSURANCE BENEFIT

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

RETIREMENT BENEFIT

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

DATE OF PAYMENTS

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

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
CLASSIFIED MANAGEMENT TEAM/CONFIDENTIAL SALARY SCHEDULE
2021-2022**

MANAGEMENT TEAM	JOB CODE	WORK YEAR	STEP 1	STEP 2	STEP 3
Business Manager	1930	260	111,078	117,361	123,627
Director - Facilities	1766	260	107,945	114,035	120,124
Director - Technology	1765	260	107,945	114,035	120,124
Maintenance & Operations Supervisor	1085	260	80,614	84,920	89,241
Director - Food Services	1763	260	73,849	80,003	86,157
Transportation Supervisor	2647	260	73,849	80,003	86,157
Attendance Coordinator	5907	208	67,695	70,153	72,611
Campus Food Service Manager	1917	220	52,678	54,442	56,139
Rehab Specialist Case Worker		208	46,898	48,173	49,447

CONFIDENTIAL	JOB CODE	WORK YEAR	STEP 1	STEP 2	STEP 3
Executive Secretary	6401	260	72,069	74,391	76,712
Administrative Assistant	1011	260	55,668	57,338	59,059
Assistant Superintendent's Secretary	7307	260	55,668	57,338	59,059
Business Manager's Secretary	7388	260	55,668	57,338	59,059

SALARY SCHEDULE PLACEMENT

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

MISCELLANEOUS PROVISIONS

Work year includes paid holidays.

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

LONGEVITY BENEFIT

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

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.

This Page Intentionally Left Blank

EXPLANATION OF THE BUDGET PROCESS

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

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

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

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

The main steps are summarized briefly below:

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

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

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

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

SUMMARY OF THE BUDGET POLICY

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

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

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

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
BUDGET CALENDAR
2021-2022**

For Preparation of the 2021-2022 Budget		DEADLINE
1.	Present Budget Calendar and Budget Policy to the Board.	September 17, 2020
2.	Budget Advisory Committee Meeting - 4:00 PM	October 6, 2020
3.	Administration will establish Budget Calendar and preliminary formulas for allocation of personnel and supplies.	October/November 2020
4.	First Interim Report - Budget to Actuals through October 31, 2020.	November 19, 2020
5.	Budget Advisory Committee Meeting - 4:00 PM	January 12, 2021
6.	Discuss budget preparation with Principals and Directors at Cabinet.	January 14, 2021
7.	Present Budget Formula to the Board for approval.	January 14, 2021
8.	Review enrollment projections relative to actuals for current year.	February 2021
9.	Budget requests outside of formula allocations to the District Office from Principals.	March 4, 2021
10.	Second Interim Report - Budget to Actuals through January 31, 2021.	March 4, 2021
11.	Budget Advisory Committee Meeting - 4:00 PM	March 23, 2021
12.	Present estimated ending balances for current year to the Board for review.	May 6, 2021
13.	Budget Advisory Committee review of proposed budget - 4:00 PM	May 25, 2021
14.	Budget available to public for review.	May 28, 2021
15.	Submit Budget to Board for public hearing.	June 3, 2021
16.	Budget adoption by Board.	June 17, 2021
17.	File 2021-2022 Budget with County Superintendent of Schools.	June 30, 2021
18.	County Superintendent reviews 2021-2022 Budget.	August 2021
19.	Budget Revisions due 45 days after State Budget signed by the Governor.	TBD

**FORMULAS FOR ALLOCATING SUPPLIES
HISTORICAL**

DESCRIPTION OF SUPPLIES (Per Pupil)	OBJECT NO.	2017-2018	2018-2019	2019-2020	2020-2021	Proposed 2021-2022
TEXTBOOKS - BASIC	41000					
		\$50.00	\$48.00	\$48.00	\$0.00	\$48.00
BOOKS & OTHER REFERENCE MATERIALS	42000					
Library		\$2.40	\$2.40	\$2.40	\$2.00	\$2.40
Audio/Visual		\$0.00	\$1.00	\$1.00	\$0.00	\$0.00
OTHER EXPENSE OF INSTRUCTION						
Athletics	43000	\$0.00	\$49.88	\$55.00	\$49.50	\$55.00
Attendance	43000	\$0.00	\$1.00	\$1.00	\$0.80	\$1.00
Classroom Instructional	43000	\$55.00	\$55.00	\$55.00	\$44.00	\$55.00
Counseling Supplies	43000	\$10.00	\$10.00	\$10.00	\$8.00	\$10.00
Graduation Supplies	43000	\$5.00	\$5.00	\$5.00	\$4.00	\$5.00
Library Supplemental	43000	\$2.60	\$2.60	\$2.60	\$2.10	\$2.60
Nurse	43000	min. \$500	min. \$500	min. \$500	min. \$500	min. \$500
Principal's Office Supplies	43000	\$5.00 min. \$2,000	\$5.00 min. \$2,000	\$5.00 min. \$2,000	\$4.00 min. \$1,600	\$5.00 min. \$2,000
Student Incentives & Recognition	43000	\$10.00 min. \$2,000	\$10.00 min. \$2,000	\$10.00 min. \$2,000	\$0.00 min. \$1,600	\$10.00 min. \$2,000
Summer School Supplies (per est. ADA)	43000	\$4.50	\$4.50	\$4.50	\$0.00	\$4.50
Textbook Supplies	43000	\$1.00	\$1.00	\$1.00	\$0.80	\$1.00
Teacher Travel and Conferences	52000	\$5.00 min. \$2,000	\$5.00 min. \$2,000	\$5.00 min. \$2,000	\$4.00 min. \$1,600	\$5.00 min. \$2,000
Textbook Binding Repair	56000	\$2.00	\$2.00	\$2.00	\$1.60	\$2.00
Repairs	56000	\$9.00	\$5.00	\$5.00	\$4.00	\$5.00
Student Travel	57000	\$21.00 min. \$5,000	\$21.00 min. \$5,000	\$21.00 min. \$5,000	\$21.00 min. \$5,000	\$21.00 min. \$5,000
Athletics	57000	\$0.00	\$45.53	\$50.00	\$50.00	\$50.00
Equipment	44000 64000 65000	\$10.00	\$14.00	\$14.00	\$11.20	\$14.00

TOTALS \$192.50 \$287.91 \$297.50 \$207.00 \$296.50

Est. Enrollment 2021-2020: 5700 (MO - 1465; TU - 1564; TW - 1886; TP/CS - 48; SV - 580; AC - 157)

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

11000 CERTIFICATED SALARIES

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

20000 CLASSIFIED SALARIES

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

30000 EMPLOYEE BENEFITS

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

40000 BOOKS AND SUPPLIES

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

50000 CONTRACTED SERVICES AND OTHER OPERATING EXPENSES

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

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

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

70000 OTHER OUTGOING TUITION

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

CLASSIFICATION OF INCOME

REVENUE LIMIT SOURCES

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

FEDERAL REVENUE

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

OTHER STATE REVENUE

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

OTHER LOCAL REVENUES

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

TUITION AND TRANSFERS

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

INCOME ACCOUNTING TERMS

Current Expenses of Education

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

ADA (Average Daily Attendance)

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