

Tulare Joint Union High School District

2022-2023

Budget

June 16, 2022



***QUALITY SCHOOLS PREPARING
EXCEPTIONAL STUDENTS***

2022-2023

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.
- TJUHSD will maintain a positive learning environment where all students and parents feel welcomed, valued, safe and engaged in the academic success of our students.



BOARD OF TRUSTEES

Laura Fonseca
Craig Hamilton
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**DISTRICT
ADMINISTRATION**

Lucy Van Scyoc, Ed.D.
Superintendent

Tammy Aldaco
Assistant Superintendent
Human Resources and
Business

Maria Bueno
Assistant Superintendent
Student Services and
Special Programs

Kevin Covert
Assistant Superintendent
Curriculum, Technology and
Assessment

Dereck Domingues
Director I, Child Welfare
and Safety

June 16, 2022

Board of Trustees
Tulare Joint Union High School District

Re: **2022-2023 District Budget**

Dear Board Members:

This book is a summary of the proposed 2022-2023 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 2022-2023 budget presents a decrease in fund balance for the coming year of approximately \$1.7 million. This budget summary includes approximately \$15.7 million in expenditures to provide services to students identified as low income, foster youth, or English learners. However, negotiations with both our bargaining units are still not settled and those costs are not included at this time. The budget presented is based on the Governor's January budget proposal.

In his May Revision, Governor Newsom indicated that after two years dominated by COVID-19, the first few months of 2022 brought a new set of challenges – elevated global inflation spurred by lingering supply-chain disruptions and Russia's war in Ukraine. Despite these challenges, California continues to move forward. The May Revision includes total funding of \$128.3 billion for all K-12 education programs. Generally, there are differences between the proposed budget and the final budget. The Governor and the Legislature are busy 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
2022-2023

SECTION

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TULARE JOINT UNION HIGH SCHOOL DISTRICT
2022-2023

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**TULARE JOINT UNION HIGH SCHOOL DISTRICT
2022-2023 BUDGET SUMMARY**

I. 2022-2023 Estimated Beginning Balance \$23,147,003

II. 2022-2023 Estimated Income

Local Control Funding Formula	\$75,416,418	
Federal Sources	\$13,135,323	
State Sources	\$7,710,184	
Local Sources	\$3,718,934	
Other Authorized Transfers In	\$0	
Total		<u>\$99,980,859</u>

III. 2022-2023 TOTAL ESTIMATED AVAILABLE FUNDS \$123,127,862

IV. 2022-2023 Estimated Expenditures

Certificated Salaries	(10000's)	\$38,484,380	
Classified Salaries	(20000's)	\$13,281,552	
Employee Benefits	(30000's)	\$28,056,439	
Books and Supplies	(40000's)	\$6,970,765	
Contracted Services & Operations	(50000's)	\$9,507,376	
Capital Outlay	(60000's)	\$1,375,328	
Other Outgo	(70000's)	\$4,045,940	
Total			<u>\$101,721,780</u>

V. 2022-2023 ESTIMATED ENDING FUND BALANCE \$21,406,082

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

I. 2021-2022 Beginning Balance \$20,565,419

II. 2021-2022 Estimated Income

Local Control Funding Formula	\$73,679,719	
Federal Sources	\$12,205,845	
State Sources	\$7,964,047	
Local Sources	\$3,249,616	
Other Authorized Transfers In	\$0	
Total		\$97,099,227

III. 2021-2022 TOTAL ESTIMATED AVAILABLE FUNDS \$117,664,646

IV. 2021-2022 Estimated Expenditures

Certificated Salaries	(10000's)	\$34,707,257	
Classified Salaries	(20000's)	\$13,109,038	
Employee Benefits	(30000's)	\$25,552,649	
Books and Supplies	(40000's)	\$6,822,320	
Contracted Services & Operations	(50000's)	\$9,537,469	
Capital Outlay	(60000's)	\$625,470	
Other Outgo	(70000's)	\$4,163,440	
Total			\$94,517,643

V. 2021-2022 ESTIMATED ENDING FUND BALANCE \$23,147,003

**ESTIMATED CalPADS
ENROLLMENT and ACTUAL ATTENDANCE
2022-2023**

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 2022-2023 is given below. The district is taking a conservative approach and estimating a decline in enrollment.

**Projected October CalPADS Enrollment
Includes Special Education:**

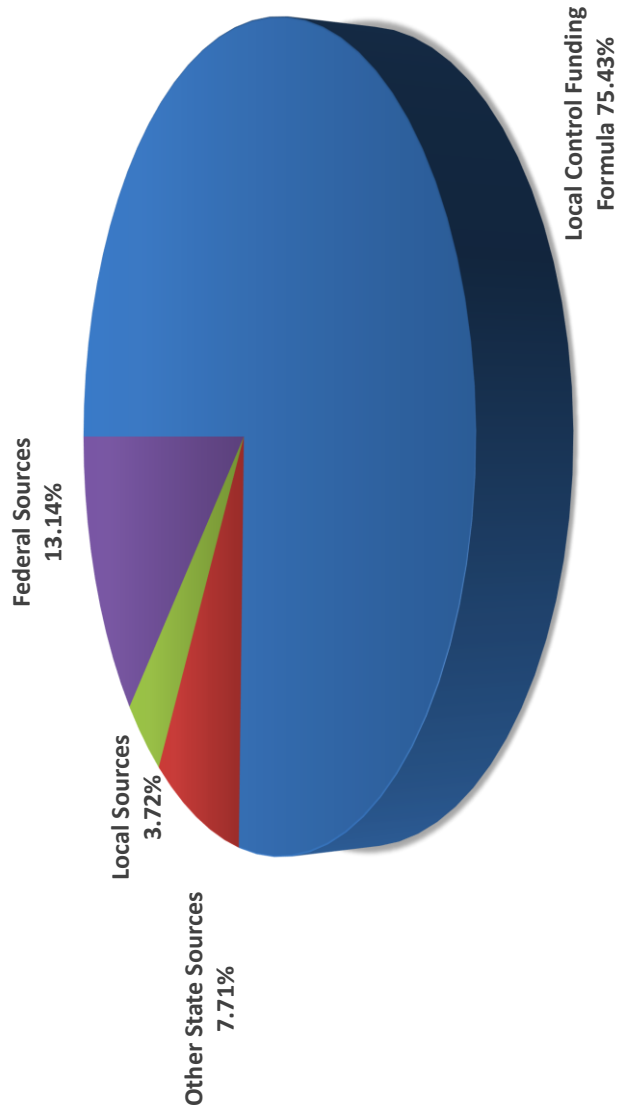
Tulare Union High School	1708
Tulare Western High School	1947
Mission Oak High School	1649
Accelerated Charter High School	173
Tech Prep High School	17
Sierra Vista Charter High School	225
Countryside High School	14
Total Estimated Enrollment	<u>5733</u>
Total Estimated A.D.A.	<u>5277</u>

LOCAL CONTROL FUNDING FORMULA (LCFF)

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

A. 2022-2023 Base	<u>\$10,715</u>
B. 2022-2023 Supplemental	<u>\$1,608</u>
C. 2022-2023 Concentration	<u>\$1,440</u>
2022-2023 Funding per ADA	<u>\$13,764</u>
2021-2022 Funding per ADA	<u>\$12,921</u>

SOURCES OF THE OPERATING DOLLARS 2022-2023



■ Local Control Funding Formula 75.43%	■ Other State Sources 7.71%
■ Local Sources 3.72%	■ Federal Sources 13.14%

2022-2023 GENERAL FUND INCOME

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	Audited Actual		Projected
	2020-2021	2021-2022	2022-2023
	Beginning	Beginning	Beginning
	Balance	Balance	Balance

BEGINNING FUND BALANCE	17,338,189	20,565,419	23,147,003
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SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2020-2021		2022-2023
	Actual	Projected	Projected
	Income	Income	Budget
		as of 5/23/22	

REVENUE LIMIT/LCFF SOURCES

80110 LCFF STATE AID-CURRENT YEAR	29,833,480	39,793,970	42,278,758
80111 LCFF STATE AID CHARTERS - CURRENT YEAR	1,213,373	3,979,201	3,823,208
80120 EDUCATION PROTECTION ACCOUNT	20,813,355	16,388,148	15,802,890
80121 EDUCATION PROTECTION ACCOUNT - CHARTER	42,928	75,000	68,162
80190 STATE AID-PRIOR YEAR	-13	0	0
80191 STATE AID CHARTERS-PRIOR YEAR	174,785	0	0
80210 HOMEOWNERS EXEMPTION	83,390	0	0
80410 COUNTY AND DISTRICT TAXES SECURED ROLL TAXES	10,961,188	13,443,400	13,443,400
80420 UNSECURED ROLL TAXES	682,274	0	0
80430 PRIOR YEARS TAXES	232,481	0	0
80440 SUPPLEMENTAL TAXES	144,882	0	0
80450 ED REV. AUGMENTATION FUNDS	78,073	0	0
80470 COMMUNITY REDEVELOPMENT FUNDS	152,262	0	0
80471 REDEVELOPMENT PTF RESIDUAL DISTRIBUTIONS	629,605	0	0
80472 REDEVELOPMENT AGENCY ASSET LIQUIDATION	1,983	0	0
80820 OTHER IN-LIEU TAXES	0	0	0
80890 LESS: NON-REVENUE LIMIT (50%) ADJUSTMENT	0	0	0
80960 TRANSFERS TO CHARTER SCHOOLS IN LIEU OF PROPERTY TAXES	0	0	0
REVENUE LIMIT/LCFF SOURCES TOTAL	65,044,046	73,679,719	75,416,418

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2020-2021	2021-2022	2022-2023
	Actual Income	Projected Income as of 5/23/22	Projected Budget
<u>FEDERAL REVENUE</u>			
81810 SPECIAL EDUCATION ENTITLEMENT	1,011,185	986,509	1,037,431
82800 US WILDLIFE RESERVE FUNDS	890	0	0
82900 ALL OTHER FEDERAL REVENUE			
30100 IASA Title I Basic Grants	1,702,724	1,574,265	1,494,861
31820 ESSA - School Improvement Funding	52,327	42,729	0
32100 CARES- Emergency Relief	1,353,214	0	0
32120 ESSER II	907,017	4,390,722	0
32130 ESSER III	0	0	7,484,020
32140 ESSER III LLM	0	2,377,016	2,377,016
32150 Government Emergency Education Relief	194,585	0	0
32160 Expanded Learning Opportunities Grant-ESSER II	0	676,381	0
32170 Expanded Learning Opportunities Grant-GEER II	0	155,236	0
32180 Expanded Learning Opportunities Grant-ESSER III	0	440,923	0
32190 Expanded Learning Opportunities Grant-ESSER III LLM	0	760,074	0
32200 Coronavirus Relief Funds	4,530,909	0	0
35500 Vocational Education Act (VEA)	187,657	195,667	195,667
35550 Vocational Education Act (VEA) - Adult Education	141,779	122,707	62,712
40350 IASA Title II Teacher Quality	125,074	206,116	206,116
41270 Title IV - ESSA	66,698	122,325	122,325
41280 Title IV - Student Support & Academic Enrichment	0	0	0
42010 Title III - Immigrant Education Program	4,521	0	0
42030 Title III - Limited English Proficiency (LEP)	85,860	109,310	109,310
56340 American Rescue Plan	0	45,865	45,865
56400 Medi-Cal Billing	41,518	0	0
56402 Medi-Cal MAA Billing	123,581	0	0
58132 School Climate Grant	0	0	0
58138 Environmental Education Grant	4,100	0	0
FEDERAL REVENUE TOTAL	10,533,638	12,205,845	13,135,323
<u>OTHER STATE REVENUES</u>			
85200 CHILD NUTRITION	0	52,551	235,219
85500 MANDATED COST REIMBURSEMENTS \$67.31 x 297	20,109	20,000	20,000
85600 STATE LOTTERY REVENUE			
11000 State Lottery \$163 x 5,587 ADA	952,633	855,000	939,695
63000 Proposition 20 Instructional Materials \$65 x 5,587 ADA	406,232	279,300	363,195
85900 ALL OTHER STATE REVENUE			
00000 Unrestricted Resources	13,246	0	0
62660 Educator Effectiveness Grant	0	1,513,546	1,513,546
63710 CalWORKS for ROCP	187,356	135,854	135,854
63870 Career Technical Education Incentive Grant (CTEIG)	235,245	365,809	68,410
63880 K-12 Strong Workforce	148,504	826,478	530,000
65200 Special Education: Project Workability I	153,314	119,010	119,010
70100 Ag Vocational Grant	32,967	40,514	40,514
70850 Learning Communities for School Success Program	106,304	86,000	0
73880 SB117 Prot.Eqip & Cleaning (COVID-19)	0	0	0
74200 Learning Loss Mitigation	552,995	0	0
74220 In-Person Instruction	2,072,982	0	0
74250 Expanded Learning Opportunities Grant	2,044,647	66,906	0
74260 Expanded Learning Opportunities Grant-Paraproff. Staff	221,461	228,114	0
75100 Low-Performing Students Block Grant	0	0	0
76900 STRS On-Behalf Pension Contributions	3,219,408	3,374,965	3,744,741
OTHER STATE REVENUES TOTAL	10,367,401	7,964,047	7,710,184

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2020-2021 Actual Income	2021-2022 Projected Income as of 5/23/22	2022-2023 Projected Budget
<u>OTHER LOCAL REVENUES</u>			
86250 REDEVELOPMENT AGENCY	235,576	145,000	135,000
86310 SALE OF EQUIPMENT, SUPPLIES	36,088	20,000	20,000
86500 LEASES AND RENTALS	5,011	45,000	50,000
86600 INTEREST (0.892% x 20 MIL)	288,410	249,000	190,000
86601 INTEREST - NON-TREASURY ACCOUNTS	64	0	200
86602 INTEREST - FEDERAL/STATE	-390	0	-500
86620 NET INCREASE (DECREASE) FMV INVESTMENTS	-116,743	0	0
86770 INTERAGENCY SERVICES BETWEEN LEAs	0	30,226	30,226
86890 ALL OTHER FEES & CONTRACTS	30	0	100
86910 PLUS: MISC FUNDS NON-REVENUE LIMIT (50%) ADJUSTMENT	0	0	0
86990 ALL OTHER LOCAL REVENUE			
00000 Athletic Gate Receipts	1,483	0	334,300
00000 Miscellaneous	796,024	750,000	305,700
00099 Outlawed Checks	0	0	0
05640 Medi Cal MAA	0	112,000	112,000
90283 Pro-Youth	140,924	284,200	284,200
90564 Medi Cal	0	20,000	30,000
86991 OTHER LOCAL REVENUE-E RATE SUBSIDY	178,356	30,000	30,000
87920 SPECIAL ED, SELPA TRANSFERS FROM CO. OFFICES	1,983,424	1,564,190	2,197,708
LOCAL REVENUES TOTAL	3,548,257	3,249,616	3,718,934
<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)	89,493,342	97,099,227	99,980,859
TOTAL NET BEGINNING BALANCE AND INCOME	106,831,531	117,664,646	123,127,862

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 2022-2023.

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	
2012-2013	28,550,831	65.80%	3,053,456	7.04%	8,828,980	20.35%	2,957,990	6.82%	0	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
2022-2023	75,416,418	75.43%	13,135,323	13.14%	7,710,184	7.71%	3,718,934	3.72%	0	0.00%	99,980,859

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

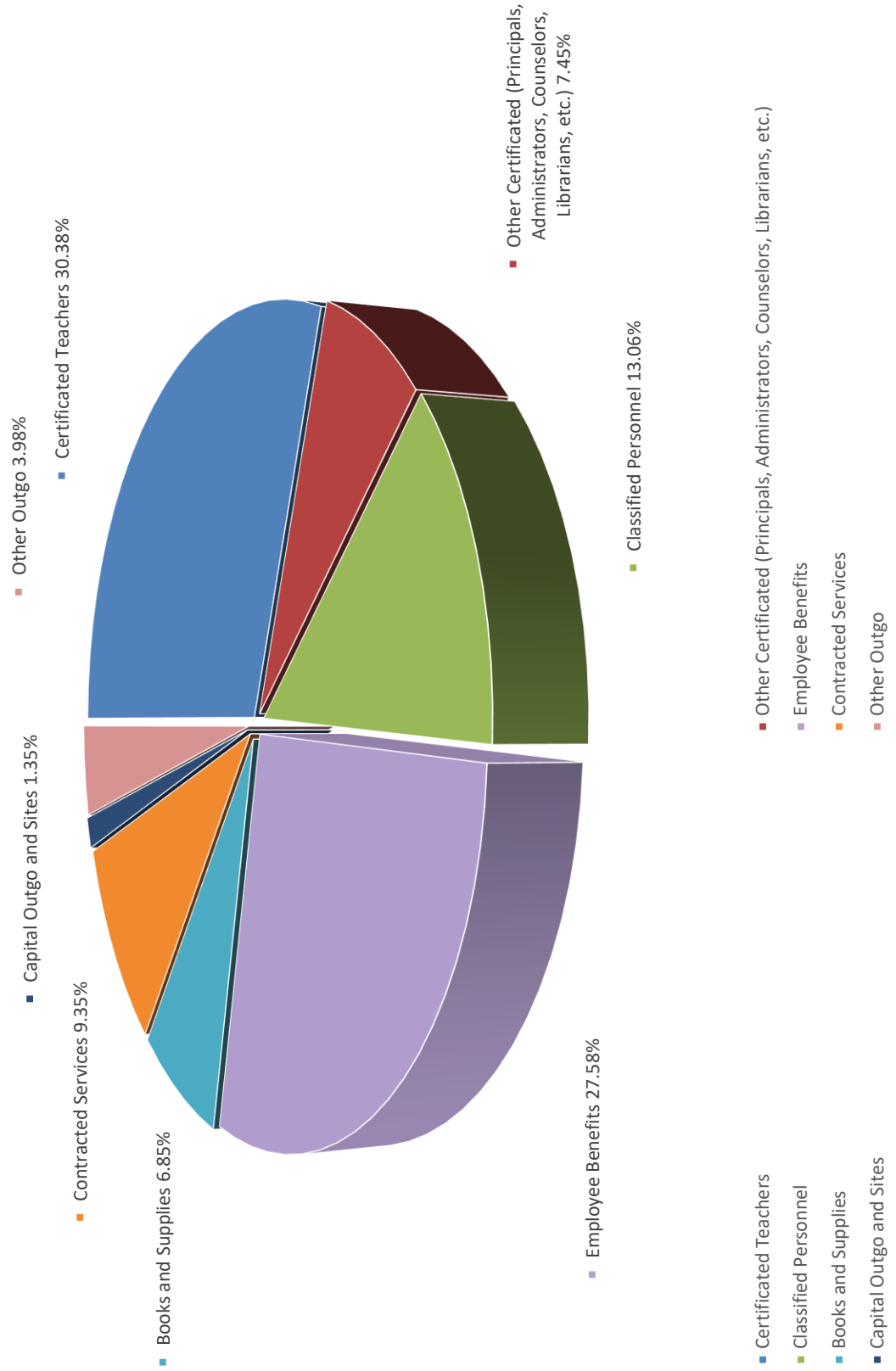
In addition to the Local Control Funding Formula income that comes from the state, special purpose apportionments are available to assist in financing such programs as master plan for special education. In the budgeting process, consideration must be given to the possibility that these programs may be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

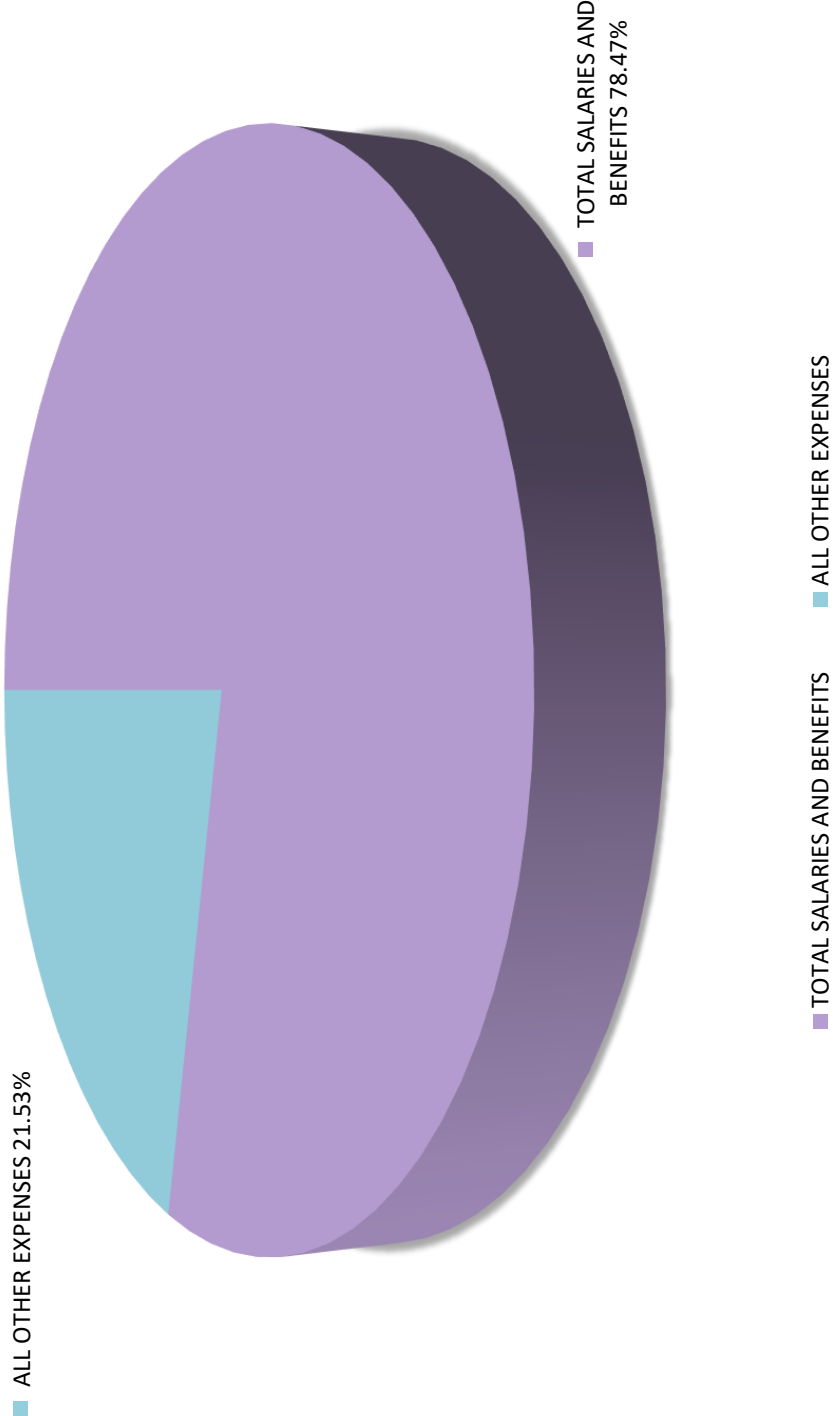
LOCAL REVENUE

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 2022-2023



HOW THE OPERATING BUDGET IS SPENT 2022-2023



2022-2023 GENERAL FUND EXPENDITURES

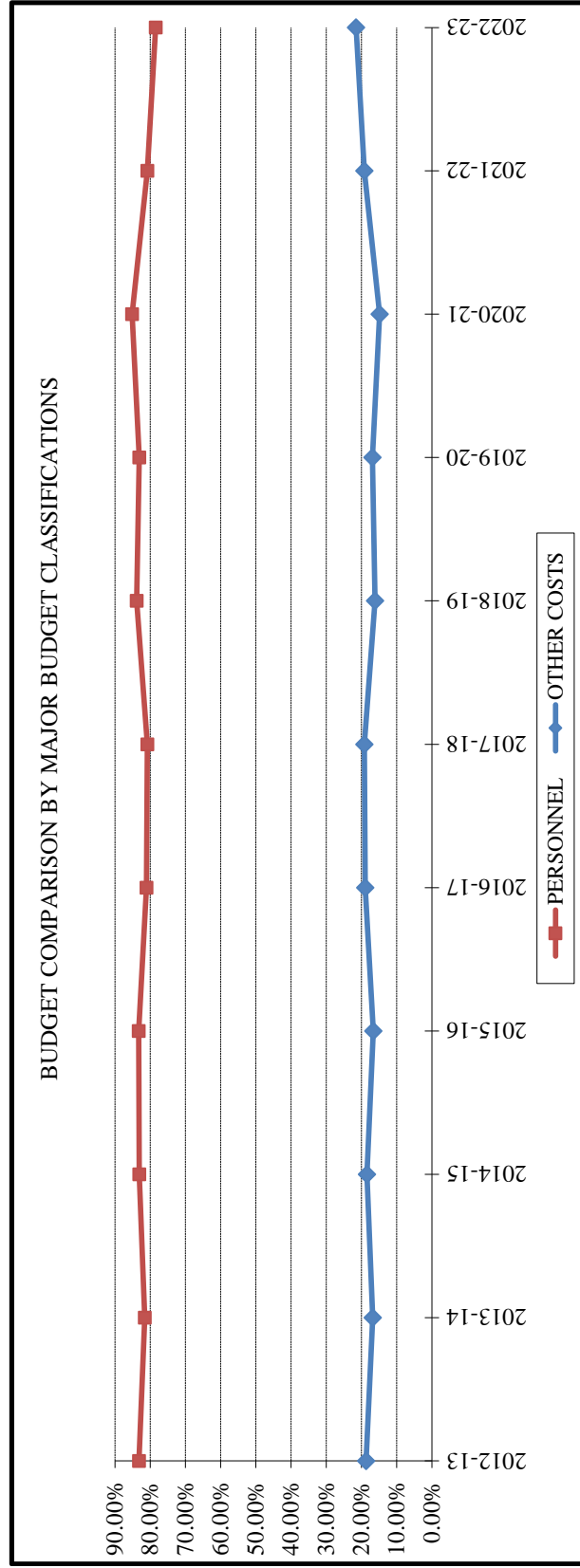
EXPENDITURE CLASSIFICATION		CURRENT YEAR		NEXT YEAR
		2020-2021 Actual Expenditures	2021-2022 Projected Expenditures as of: 5/23/22	2022-2023 Projected Budget
<u>10000</u>	<u>CERTIFICATED SALARIES</u>			
11000	TEACHERS	25,258,578	26,857,036	29,757,468
11002	SUBSTITUTE TEACHERS	282,086	1,036,431	1,150,062
12000	CERTIFICATED PUPIL SUPPORT	2,508,512	2,520,950	3,130,680
13000	CERTIFICATED SUPERVISORS & ADMINISTRATORS	3,837,217	4,009,750	4,158,450
19000	OTHER CERTIFICATED SALARIES	268,635	283,090	287,720
	TOTAL 10000	32,155,028	34,707,257	38,484,380
<u>20000</u>	<u>CLASSIFIED SALARIES</u>			
21000	INSTRUCTIONAL AIDES	1,009,403	2,248,002	1,905,802
21002	SUBSTITUTE INSTRUCTIONAL AIDES	147	12,000	12,000
22000	MAINTENANCE, OPERATIONS, AND TRANSPORTATION	4,676,073	5,316,584	5,618,640
22002	SUBSTITUTE MAINTENANCE, OPERATIONS, AND TRANSPORTATION	77,278	169,000	169,000
23000	CLASSIFIED SUPERVISORS & ADMINISTRATORS	721,328	743,330	786,670
24000	CLERICAL, TECHNICAL, AND OTHER OFFICE STAFF	2,798,104	2,844,440	3,050,900
24002	SUBSTITUTE CLERICAL, TECHNICAL, AND OTHER OFFICE STAFF	11,088	25,000	29,000
29000	OTHER CLASSIFIED	633,627	1,537,730	1,503,620
29002	SUBSTITUTE OTHER CLASSIFIED	0	3,000	3,000
29003	WORK STUDY STIPENDS	61,958	209,952	202,920
	TOTAL 20000	9,989,007	13,109,038	13,281,552
<u>30000</u>	<u>EMPLOYEE BENEFITS</u>			
31000	STATE TEACHERS' RETIREMENT SYSTEM (31010, 31020)	8,361,090	9,629,915	11,151,101
32000	PUBLIC EMPLOYEES' RETIREMENT SYSTEM (32010, 32020)	1,942,626	2,565,115	3,184,040
33000	OLD AGE SURVIVORS DISABILITY INSURANCE (33012, 33022)	633,470	819,947	834,430
33000	MEDICARE (33013, 33023)	602,904	726,313	753,975
34000	HEALTH AND WELFARE BENEFITS (34010, 34020)	8,179,002	9,025,053	9,335,850
35000	STATE UNEMPLOYMENT INSURANCE (35010, 35020)	23,876	481,721	258,465
36000	WORKERS COMPENSATION INSURANCE (36010, 36020)	850,177	886,305	1,020,298
37000	OTHER POST EMPLOYMENT BENEFITS (37010, 37020)	483,626	818,280	818,280
39000	OTHER BENEFITS (39010, 39020)	594,000	600,000	700,000
	TOTAL 30000	21,670,771	25,552,649	28,056,439

2022-2023 GENERAL FUND EXPENDITURES

EXPENDITURE CLASSIFICATION		CURRENT YEAR		NEXT YEAR
		2020-2021 Actual Expenditures	2021-2022 Projected Expenditures as of: 5/23/22	2022-2023 Projected Budget
40000	<u>BOOKS AND SUPPLIES</u>			
41000	APPROVED TEXTBOOKS & CORE CURRICULA MATERIALS	1,096,332	885,960	1,602,220
42000	BOOKS & OTHER REFERENCE MATERIALS	2,391	14,911	18,142
43000	MATERIALS AND SUPPLIES	3,421,403	4,985,803	4,203,108
44000	NON-CAPITALIZED EQUIPMENT	2,597,130	935,646	1,147,295
	TOTAL 40000	7,117,255	6,822,320	6,970,765
50000	<u>CONTRACTED SERVICES AND OTHER OPERATING EXPENSE</u>			
51000	SUBAGREEMENTS FOR SERVICES	861,545	840,929	716,500
52000	TRAVEL AND CONFERENCE	68,152	1,721,423	1,613,903
53000	DUES AND MEMBERSHIPS	47,634	55,300	56,300
54000	INSURANCE	425,607	396,000	425,000
55000	OPERATIONS & HOUSEKEEPING SERVICES	1,397,365	1,441,550	1,785,360
56000	RENTS, LEASES, & NON-CAPITALIZED REPAIRS	1,966,068	2,548,470	2,299,535
57000	TRANSFERS OF DIRECT AND SUPPORT COSTS	0	0	0
58000	PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES	1,580,120	2,356,507	2,408,968
59000	COMMUNICATIONS	374,036	177,290	201,810
	TOTAL 50000	6,720,527	9,537,469	9,507,376
60000	<u>CAPITAL OUTLAY</u>			
61000	LAND/SITE IMPROVEMENTS	0	80,000	0
64000	NEW EQUIPMENT	721,979	545,470	1,375,328
65000	REPLACEMENT EQUIPMENT	0	0	0
	TOTAL 60000	721,979	625,470	1,375,328
70000	<u>OTHER OUTGO</u>			
71300	STATE SPECIAL SCHOOLS	0	0	0
71420	OTHER TUITION, EXCESS COSTS, AND/OR DEFICITS PAYMENTS TO COE	911,926	1,012,940	1,012,940
73100	TRANSFERS OF INDIRECT COSTS	0	0	0
73500	TRANSFERS OF INDIRECT COSTS - INTERFUND	-81,812	-97,500	-82,000
74390	OTHER DEBT SERVICES - PRINCIPAL	43,236	55,000	55,000
76190	OTHER AUTHORIZED TRANSFERS OUT	7,018,195	3,193,000	3,060,000
	TOTAL 70000	7,891,546	4,163,440	4,045,940
GRAND TOTAL EXPENDITURES		86,266,111	94,517,643	101,721,780

**BUDGET COMPARISON
2012-2013 TO 2022-2023
BY MAJOR BUDGET CLASSIFICATIONS**

	<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>	<u>2022-2023</u>
PERSONNEL COSTS											
10000	45.53%	44.35%	45.39%	44.59%	43.74%	41.96%	42.23%	42.01%	43.51%	40.71%	37.83%
20000	13.99%	13.74%	13.85%	14.15%	12.58%	13.78%	13.68%	13.11%	13.46%	13.08%	13.06%
30000	23.68%	23.46%	23.89%	24.56%	24.74%	25.09%	27.92%	28.00%	28.18%	27.02%	27.58%
TOTAL %	83.20%	81.56%	83.13%	83.30%	81.06%	80.83%	83.82%	83.12%	85.15%	80.81%	78.47%
OTHER COSTS											
40000	7.58%	6.24%	7.31%	5.77%	6.28%	5.58%	5.21%	4.95%	5.04%	6.31%	6.85%
50000	9.42%	8.97%	9.47%	8.31%	8.49%	10.78%	9.38%	9.24%	8.35%	7.65%	9.35%
60000	0.03%	0.00%	0.03%	0.27%	1.45%	1.19%	0.25%	0.24%	0.18%	0.47%	1.35%
70000	1.69%	1.60%	1.63%	2.34%	2.72%	1.61%	1.35%	2.45%	1.28%	4.75%	3.98%
TOTAL %	18.72%	16.81%	18.44%	16.69%	18.94%	19.17%	16.18%	16.88%	14.85%	19.19%	21.53%



EXPENDITURE POLICIES

Explanation of Proposed Appropriations for Salaries

Salaries and Benefits represent the largest single item in the budget. They represent approximately 78% 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

2022-2023 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
2022-2023**

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 \$25.50 per pupil enrolled
min \$5,000

Summer School Supplies \$0.00 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	5764	x	\$48.00	\$276,672
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OTHER BOOKS

Library Books	5304	x	\$2.40	\$12,730
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OTHER EXPENSE OF INSTRUCTION

Athletics	5304	x	\$55.00	\$291,720	
Attendance	5304	x	\$1.00	\$5,304	
Classroom Instruction Supplies	5733	x	\$55.00	\$315,315	
Counseling Supplies	5733	x	\$10.00	\$57,330	
Equipment	5733	x	\$14.00	\$80,262	
Graduation Supplies	5733	x	\$5.00	\$28,665	
Library Supplemental	5304	x	\$2.60	\$13,790	
Principal's Office Supplies	5733	x	\$5.00	\$28,665	min \$2,000
Repairs	5733	x	\$5.00	\$28,665	
Student Incentives and Recognition	5733	x	\$10.00	\$57,330	min \$2,000
Student Travel	5733	x	\$25.50	\$146,192	min \$5,000
Summer School Supplies	1000	x	\$0.00	\$0	
Teacher Travel and Conference	5733	x	\$5.00	\$28,665	min \$2,000
Textbook Binding Repair	5304	x	\$2.00	\$10,608	
Textbook Supplies	5304	x	\$1.00	\$5,304	
Travel-Athletics	5304	x	\$50.00	\$265,200	

EXPLANATION OF FUNDS ALLOCATED FOR MAINTENANCE PROJECTS AND CAPITAL OUTLAY

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

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

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

1. Classification 44000 – Non-Capitalized Equipment

Non-Capitalized Equipment

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

Repairs to Buildings

Repairs to Equipment

Non-Capitalized Improvements

3. Classification 61700 and 62000 – Capital Outlay

Site Improvements

Improvements of Buildings

New Buildings

4. Classification 64000 and 65000 - Equipment

New Equipment

Replacement of Equipment

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BUDGET WORKSHEETS

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

These worksheets should be helpful in analyzing the budget.

Working Budget 2021-2022		Proposed For 2022-2023		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
CLASSROOM TEACHERS				
			11000	
Regular Education	010-00000-0-11100-10000-11000-xxx-0000-00	13,539,376		14,321,640
Class Load Stipend	010-00000-0-11100-10000-11000-xxx-0189-00	216,500		288,770
School Sponsored Co-Curricular	010-00000-0-11100-41000-11000-xxx-0000-00	1,023,590		598,740
Coaching	010-00000-0-11362-10000-11000-xxx-0000-00	376,370		372,580
Home School Instruction	010-00000-0-11379-10000-11000-xxx-0000-00	8,000		9,000
Independent Study - SV	010-00000-0-33000-10000-11000-708-0000-00	708,180		1,060,200
Community Day School - CS	010-00000-0-35500-10000-11000-649-0000-00	213,000		228,900
LCAP - Professional Dev.	010-07200-0-00000-21400-11000-xxx-xxxx-00	410,670		416,730
LCAP - Instruction	010-07200-0-11100-10000-11000-xxx-xxxx-00	3,182,300		3,453,890
LCAP - Summer School	010-07200-0-11350-10000-11000-000-7104-00	194,750		0
LCAP - Vocational	010-07200-0-38000-10000-11000-xxx-7xxx-00	3,296,210		2,714,050
LCAP - Adult - Professional Dev.	010-07200-0-41100-21400-11000-000-7106-00	2,250		2,250
Title I	010-30100-0-11100-10000-11000-xxx-0000-40	188,750		152,750
Title I - AVID	010-30100-0-11375-10000-11000-xxx-0000-40	419,270		360,090
ESSER II	010-32120-0-11100-10000-11000-xxx-6101-40	1,329,000		0
ESSER II Adult	010-32120-0-41100-10000-11000-000-6106-40	73,500		0
ESSER III	010-32130-0-11100-10000-11000-xxx-6xxx-40	0		1,788,900
ESSER III Co-Curricular	010-32130-0-11100-41000-11000-xxx-6504-40	0		288,000
ESSER III Learning Loss Mitigation	010-32140-0-11100-10000-11000-xxx-6xxx-40	1,190,250		1,190,250
ESSER III Learning Loss Mitigation - Summer School	010-32140-0-11350-10000-11000-000-6701-40	324,060		324,060
Expanding Learning Opportunity ESSER II	010-32160-0-11100-10000-11000-xxx-67xx-40	383,920		0
Expanding Learning Opportunity GEER II	010-32170-0-11100-10000-11000-793-6705-40	104,200		0
Expanding Learning Opportunity ESSER III	010-32180-0-11100-10000-11000-xxx-6703-40	250,660		0
Expanding Learning Opportunity ESSER III - School Sp Co-Curr	010-32180-0-11100-41000-11000-xxx-6702-40	82,860		0
Expanding Learning Opportunity ESSER III LLM - Professional Dev.	010-32190-0-00000-21400-11000-xxx-6707-40	55,500		0
Expanding Learning Opportunity ESSER III LLM	010-32190-0-11100-10000-11000-xxx-67xx-40	470,290		0
Expanding Learning Opportunity ESSER III LLM Adult	010-32190-0-41100-21400-11000-000-6707-40	1,800		0
Special Education - IDEA	010-33100-0-57600-11200-11000-xxx-0000-60	466,050		454,580
Title IV - Student Support - Instruction	010-41270-0-11100-10000-11000-xxx-0000-40	3,180		3,180
Title III - LEP	010-42030-0-11100-10000-11000-xxx-0000-40	70,364		76,050
K-12 Strong Workforce PY 1 - Instruction	010-63880-1-38000-10000-11000-xxx-0000-40	29,107		0
K-12 Strong Workforce PY 1 - Professional Dev.	010-63880-1-38000-21400-11000-466-0000-40	217		0
K-12 Strong Workforce PY 2 - Instruction	010-63880-2-38000-10000-11000-xxx-0000-40	116,340		116,340

CLASSROOM TEACHERS		11000	
K-12 Strong Workforce PY 2 - Professional Dev.	13,268	010-63880-2-38000-21400-11000-xxx-0000-40	13,268
Special Education	1,213,720	010-65000-0-57600-11200-11000-xxx-0000-60	1,344,180
Special Education - Workability I	14,270	010-65200-0-57600-11900-11000-000-0000-60	14,270
Learning Communities for School Success Program	47,070	010-70850-0-11100-10000-11000-xxx-0000-40	0
Expanded Learning Opportunities - Professional Dev.	37,670	010-74250-0-00000-21400-11000-xxx-6707-40	0
Expanded Learning Opportunities - Instruction	826,370	010-74250-0-11100-10000-11000-xxx-6xxx-40	0
Expanded Learning Opportunities - Co-Curricular	62,110	010-74250-0-11100-41000-11000-xxx-6702-40	0
Expanded Learning Opportunities - Summer School	305,080	010-74250-0-11350-10000-11000-000-6701-40	0
Pro-Youth HEART	164,800	010-90283-0-11100-10000-11000-xxx-0000-40	164,800
Total 11000	31,414,872	Total 11000	29,757,468

ABATEMENT OF TEACHERS SALARIES		11002	
Instruction	-21,020,984	010-00000-0-11100-10000-11001-xxx-0000-00	-15,871,052
Education Protection Account	16,463,148	010-14000-0-11100-10000-11001-000-0000-00	15,871,052
Total 11001	-4,557,836	Total 11001	0

SUBSTITUTE TEACHERS		11002	
Regular Education	725,000	010-00000-0-11100-10000-11002-xxx-0000-00	786,400
Regular Education - Prep Time Subs	89,150	010-00000-0-11100-10000-11002-xxx-0190-00	129,900
LCAP - Professional Dev.	110,300	010-07200-0-00000-21400-11002-000-7xxx-00	110,500
Title I - Professional Dev.	44,950	010-30100-0-00000-21400-11002-xxx-0000-40	8,832
Title I - Title I - ACHS	1,000	010-30100-0-11100-10000-11002-793-0000-40	1,000
Title I - AVID - Professional Dev.	0	010-30100-0-11375-21400-11002-xxx-0000-40	15,000
Vocational Education Act	2,715	010-35500-0-11100-10000-11002-000-0000-40	3,250
Title II Teacher Quality Professional Dev.	0	010-40350-0-00000-21400-11002-xxx-0000-40	3,500
Title III - LEP	5,306	010-42030-0-11100-10000-11002-xxx-0000-40	5,100
Career Technical Education Grant PY 2- Professional Dev.	6,750	010-63880-2-38000-21400-11002-xxx-0000-40	0
K-12 Strong Workforce - PY 1 - Professional Dev.	4,050	010-63880-1-38000-21400-11002-xxx-0000-40	0
K-12 Strong Workforce - PY 2 - Professional Dev.	0	010-63880-2-38000-21400-11002-xxx-0000-40	15,000
K-12 Strong Workforce - PY 3 - Professional Dev.	27,380	010-63880-3-38000-21400-11002-000-0000-40	27,380
Special Education	13,500	010-65000-0-57600-11200-11002-xxx-0000-60	44,200
Expanded Learning Opportunities	6,330	010-74250-0-11350-10000-11002-000-6701-40	0
Total 11002	1,036,431	Total 11002	1,150,062

CERTIFICATED PUPIL SUPPORT	12000	
Guidance & Counseling	708,720	594,430
Psychological Services	125,600	128,700
LCAP - Counseling	599,400	1,036,790
LCAP - Psychological Services	491,700	749,520
Guidance & Counseling - Lottery	595,530	621,240
Total 12000	2,520,950	3,130,680

SUPERVISORS & ADMINISTRATORS	13000	
District Office	610,000	652,430
School Administration	1,990,830	1,975,250
Guidance & Counseling	265,600	408,880
Athletic Directors	373,800	377,260
Superintendent	181,500	181,500
School Administration - Ag	139,000	133,610
School Administration - TP	69,100	84,940
School Administration - SV	138,200	141,570
School Administration - CS	69,100	56,630
Special Education - Instructional Supervision	155,600	146,380
Expanded Learning Opportunities - Summer School	17,020	0
Total 13000	4,009,750	4,158,450

OTHER CERTIFICATED SALARIES	19000	
Professional Development	49,000	50,000
School Nurse	106,360	71,650
Medi-Cal MAA School Nurse	0	35,290
Title I - AVID - Professional Dev.	60,860	62,390
Title II - Teacher Quality	60,870	62,390
Title IV - Student Support - Professional Dev.	6,000	6,000
Total 19000	283,090	287,720

TOTAL - 10000 **34,707,257** **CERTIFICATED SALARIES** **38,484,380**

Working Budget 2021-2022		Proposed For 2022-2023		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
INSTRUCTIONAL AIDES				
			21000	
Regular Education	010-00000-0-11100-10000-21000-xxx-0000-00	168,460		298,830
Independent Study - SV	010-00000-0-33000-10000-21000-708-0000-00	19,720		19,690
Title I	010-30100-0-11100-10000-21000-xxx-0000-40	134,330		104,190
Title I - AVID	010-30100-0-11375-10000-21000-xxx-0000-40	113,730		113,730
ESSER II	010-32120-0-11100-10000-21000-xxx-6101-40	726,000		0
ESSER III	010-32130-0-11100-10000-21000-xxx-6110-40	0		352,290
ESSER III Special Education	010-32130-0-57600-11200-21000-xxx-6111-40	0		273,390
ESSER III Learning Loss Mitigation	010-32140-0-11100-10000-21000-xxx-6703-40	168,030		168,030
Expanded Learning Opportunity ESSER II	010-32160-0-11100-10000-21000-xxx-6702-40	77,460		0
Vocational Education Act	010-35500-0-11100-10000-21000-000-0000-40	1,182		1,182
Special Education - Extra Help/OT	010-65000-0-57600-11200-21000-000-0137-60	500		500
Special Education	010-65000-0-57600-11200-21000-xxx-0000-60	522,460		550,390
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	106,700		0
Expanded Learning Opportunities - Paraprofessional	010-74260-0-11100-10000-21000-xxx-6703-40	80,290		0
Expanded Learning Opportunities - Paraprof. Special Education	010-74260-0-57600-11200-21000-xxx-6703-40	105,560		0
Learning Recovery	010-90209-0-57600-11200-21000-000-0000-60	3,500		3,500
Total 21000		2,248,002	Total 21000	1,905,802
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	63,560		68,000
Data Processing & Technology District	010-00000-0-00000-77000-22000-000-0000-00	473,040		506,140
Data Processing & Technology	010-00000-0-00000-77000-22000-xxx-0000-00	200,110		214,000
Data Processing & Technology - Extra Help/OT	010-00000-0-00000-77000-22000-000-0137-00	17,000		15,000
Maintenance - Grounds	010-00000-0-00000-81100-22000-xxx-0000-50	668,180		670,630
Maintenance - Grounds - Extra Help/OT	010-00000-0-00000-81100-22000-xxx-0137-50	85,000		85,000
Operations - Custodial	010-00000-0-00000-82000-22000-xxx-0000-50	1,403,600		1,632,620
Operations - Custodial - Extra Help/OT	010-00000-0-00000-82000-22000-xxx-0137-50	75,000		75,000

Working Budget 2021-2022		Proposed For 2022-2023	
DESCRIPTION	ACCOUNT NUMBER	ACCOUNT NUMBER	COMMENTS
CLASSIFIED SUPPORT			
		22000	
Transportation	010-00000-0-11100-36000-22000-000-0000-50	311,850	350,500
Transportation - Drivers	010-00000-0-11100-36000-22000-000-0056-50	1,175,900	1,189,400
Transportation - Extra Help/OT	010-00000-0-11100-36000-22000-000-0137-50	10,000	10,000
Expanded Learning Opportunities - Instructional	010-74260-0-11100-24200-22000-000-6704-40	78,364	0
Maintenance & Operations	010-81500-0-00000-81000-22000-xxx-0000-50	638,280	682,250
Maintenance & Operations - Pool	010-81500-0-00000-81000-22000-xxx-0038-50	64,800	68,200
Maintenance & Operations - Extra Help/OT	010-81500-0-00000-81000-22000-xxx-0137-50	51,900	51,900
Total 22000		5,316,584	5,618,640
SUBSTITUTE CLASSIFIED SUPPORT			
		22002	
Maintenance & Operations	010-00000-0-00000-81000-22002-xxx-0000-50	159,000	159,000
Maintenance & Operations - Drivers	010-00000-0-11100-36000-22002-000-0056-50	10,000	10,000
Total 22002		169,000	169,000
CLASSIFIED SUPERVISORS AND ADMINISTRATORS			
		23000	
Board	010-00000-0-00000-71100-23000-000-0000-00	3,100	3,100
District Office	010-00000-0-00000-72000-23000-000-0000-00	129,420	138,290
Data Processing & Technology	010-00000-0-00000-77000-23000-000-0000-00	125,830	134,450
Transportation	010-00000-0-11100-36000-23000-000-0000-50	88,310	88,310
Maintenance	010-81500-0-00000-81000-23000-xxx-0000-50	396,670	422,520
Total 23000		743,330	786,670
CLERICAL, TECHNICAL & OFFICE STAFF			
		24000	
District Office	010-00000-0-00000-72000-24000-000-0000-00	836,900	914,110
District Office - Extra Help/OT	010-00000-0-00000-72000-24000-000-0137-00	3,000	15,000
Data Processing & Technology	010-00000-0-00000-77000-24000-000-0000-00	56,030	59,960
Data Processing & Technology - Extra Help/OT	010-00000-0-00000-77000-24000-000-0137-00	1,500	2,000
Clerical - Maintenance & Operations	010-00000-0-00000-81000-24000-000-0000-50	54,300	59,960
Clerical - Maintenance & Operations - Extra Help/OT	010-00000-0-00000-81000-24000-000-0137-50	5,000	2,000
Instructional Library, Media & Technology	010-00000-0-11100-24200-24000-xxx-0000-00	114,370	165,200
Career Technicians	010-00000-0-11100-24900-24000-xxx-0000-00	132,400	141,680
School Administration	010-00000-0-11100-27000-24000-xxx-0000-00	573,320	619,130
School Administration - Extra Help/OT	010-00000-0-11100-27000-24000-xxx-0137-00	6,000	6,000

Working Budget 2021-2022		Proposed For 2022-2023		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
CLERICAL, TECHNICAL & OFFICE STAFF				
			24000	
Guidance & Counseling	010-00000-0-11100-31100-24000-xxx-0000-00	473,220		441,570
Guidance & Counseling - Extra Help/OT	010-00000-0-11100-31100-24000-xxx-0137-00	0		6,000
Attendance & Social Services	010-00000-0-11100-31300-24000-xxx-0000-00	281,010		301,260
Clerical - Ag Farm	010-00000-0-11302-27000-24000-000-0000-00	38,050		38,900
Tech Prep	010-00000-0-32000-27000-24000-145-0000-00	49,440		52,910
Sierra Vista	010-00000-0-33000-27000-24000-708-0000-00	51,870		55,500
Sierra Vista - Extra Help/OT	010-00000-0-33000-27000-24000-708-0137-00	2,000		2,000
Special Education - IDEA	010-33100-0-57600-27000-24000-xxx-0000-60	99,480		105,580
Special Education	010-65000-0-57600-21000-24000-000-0000-60	56,200		60,140
Special Education - Extra Help/OT	010-65000-0-57600-21000-24000-000-0137-60	5,000		2,000
Expanded Learning Opportunities - Summer School	010-74250-0-11350-27000-24000-000-6701-40	5,350		0
Total 24000		2,844,440	Total 24000	3,050,900
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	7,500		9,500
Clerical - Ag Farm	010-00000-0-11302-27000-24002-000-0000-00	0		2,000
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	3,000		3,000
Total 24002		25,000	Total 24002	29,000
OTHER CLASSIFIED				
			29000	
Attendance & Social Services - MO	010-00000-0-11100-31300-29000-368-0000-00	52,900		0
Health Services	010-00000-0-11100-31400-29000-xxx-0000-00	155,740		139,400
Health Services - Extra Help/OT	010-00000-0-11100-31400-29000-xxx-0137-00	4,500		4,500
School Sponsored Co-Curricular	010-00000-0-11100-41000-29000-xxx-0000-00	27,510		37,520
School Sponsored Athletics	010-00000-0-11100-42000-29000-xxx-0000-00	27,000		27,000
Coaching	010-00000-0-11362-10000-29000-xxx-0000-00	427,300		460,500
LCAP - Parent Participation	010-07200-0-00000-24950-29000-xxx-7301-00	2,880		2,880
LCAP - Attendance & Social Services	010-07200-0-11100-31300-29000-xxx-7xxx-00	626,050		627,020
LCAP - Health Services - TU	010-07200-0-11100-31400-29000-409-7312-00	86,880		48,800
ESSER II	010-32120-0-11100-10000-29000-xxx-6101-40	81,000		0

DESCRIPTION	Working Budget 2021-2022	ACCOUNT NUMBER	Proposed For 2022-2023	COMMENTS
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OTHER CLASSIFIED

	29000		
ESSER III - Health Services	0	010-32130-0-11100-31400-29000-000-6114-40	118,540
Title IV - Student Support	510	010-41270-0-11100-10000-29000-xxx-0000-40	510
Career Technical Educational Grant - Guidance & Counseling	9,460	010-63870-0-38000-31100-29000-000-0000-40	0
Career Technical Educational Grant PY 2 - Guidance & Counseling	36,000	010-63870-2-38000-31100-29000-000-0000-40	0
Career Technical Educational Grant PY 3 - Guidance & Counseling	0	010-63870-3-38000-31100-29000-000-0000-40	36,950
Total 29000	1,537,730	Total 29000	1,503,620

SUBSTITUTE OTHER CLASSIFIED

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	94,500	010-00000-0-11100-10000-29003-xxx-0000-00	97,200
Special Education - Workability I	62,602	010-65200-0-57600-11900-29003-000-0000-60	52,870
Pro-Youth HEART	52,850	010-90283-0-11100-10000-29003-xxx-0000-40	52,850
Total 29003	209,952	Total 29003	202,920

TOTAL - 20000

13,109,038 CLASSIFIED SALARIES 13,281,552

EMPLOYEE BENEFITS

STRS				
		31000		
Certificated Employees	9,608,545	31010	11,126,071	19.10%
Classified Employees	21,370	31020	25,030	
Total 31000	9,629,915	Total 31000	11,151,101	

PERS				
		32000		
Certificated Employees	52,360	32010	70,440	
Classified Employees	2,512,755	32020	3,113,600	27.37%
Total 32000	2,565,115	Total 32000	3,184,040	

OASDI/FICA				
		33000		
Certificated Employees	20,460	33012	35,400	6.2%
Classified Employees	799,487	33022	799,030	
Total OASDI	819,947	Total OASDI	834,430	

MEDICARE				
		33000		
Certificated Employees	537,845	33013	565,880	1.45%
Classified Employees	188,468	33023	188,095	
Total Medicare	726,313	Total Medicare	753,975	

HEALTH AND WELFARE				
		34000		
Certificated Employees	5,497,763	34010	5,896,590	(295 x \$16,660) + (59 x \$16,760)
Classified Employees	3,527,290	34020	3,439,260	(165 x \$17,890) + (19 x \$17,950) + (95 x \$1500)
Total 34000	9,025,053	Total 34000	9,335,850	

UNEMPLOYMENT INSURANCE				
		35000		
Certificated Employees	413,261	35010	192,780	0.50%
Classified Employees	68,460	35020	65,685	
Total 35000	481,721	Total 35000	258,465	

WORKERS COMPENSATION				
		36000		
Certificated Employees	642,935	36010	713,658	1.833%
Classified Employees	243,370	36020	306,640	
Total 36000	886,305	Total 36000	1,020,298	

DESCRIPTION	Working Budget 2021-2022	ACCOUNT NUMBER	Proposed For 2022-2023	COMMENTS
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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	400,000	
Classified Retirees	210,000	39020	300,000	
Total 39000	600,000		Total 39000	700,000

TOTAL - 30000

25,552,649

EMPLOYEE BENEFITS

28,056,439

Working Budget 2021-2022	ACCOUNT NUMBER	Proposed For 2022-2023	COMMENTS
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TEXTBOOKS & CORE CURRICULA MATERIALS

		41000	
Instructional Materials - TP	010-00000-0-11100-10000-41000-145-0000-00	2,304	1,488
Instructional Materials - MO	010-00000-0-11100-10000-41000-368-0000-00	70,320	77,424
Instructional Materials - TU	010-00000-0-11100-10000-41000-409-0000-00	75,072	81,456
Instructional Materials - TW	010-00000-0-11100-10000-41000-466-0000-00	90,528	97,248
Instructional Materials - SV	010-00000-0-11100-10000-41000-708-0000-00	27,840	10,800
Instructional Materials - AC	010-00000-0-11100-10000-41000-793-0000-00	7,536	8,304
LCAP - SV	010-07200-0-11100-10000-41000-708-5101-00	25,500	25,500
LCAP - SV	010-11000-0-11100-10000-41000-xxx-0000-00	0	305,060
ESSER II	010-32120-0-11100-10000-41000-xxx-6102-40	586,860	0
Lottery	010-63000-0-11100-10000-41000-xxx-0000-40	0	994,940
		Total 41000	Total 41000
		885,960	1,602,220

BOOKS & OTHER REFERENCE MATERIALS

			42000
Instruction - Textbook Supply - MO	010-00000-0-11100-10000-42000-368-0000-00	1,465	1,613
Instruction - Textbook Supply - TU	010-00000-0-11100-10000-42000-409-0000-00	1,564	1,697
Instruction - Textbook Supply - TW	010-00000-0-11100-10000-42000-466-0000-00	1,886	2,026
Library - MO (other books)	010-00000-0-11326-10000-42000-368-0000-00	3,516	3,871
Library - TU (other books)	010-00000-0-11326-10000-42000-409-0000-00	3,754	4,073
Library - TW (other books)	010-00000-0-11326-10000-42000-466-0000-00	2,726	4,862
		Total 42000	Total 42000
		14,911	18,142

MATERIALS & SUPPLIES

			43000
District Office - Professional Development	010-00000-0-00000-21400-43000-000-0000-00	10,000	10,000
Board	010-00000-0-00000-71100-43000-000-0000-00	4,000	4,000
District Office	010-00000-0-00000-72000-43000-000-0000-00	35,000	50,000
Data Processing & Technology	010-00000-0-00000-77000-43000-000-0000-00	35,000	50,000
Maintenance & Operations	010-00000-0-00000-81000-43000-000-0000-50	1,000	1,000
Maintenance & Operations - Pool - TU	010-00000-0-00000-81000-43000-409-0038-50	10,000	10,000
Maintenance & Operations - Pool - TW	010-00000-0-00000-81000-43000-466-0038-50	10,000	10,000
Maintenance - Carpenter, Electrician, HVAC	010-00000-0-00000-81101-43000-000-0000-50	10,000	10,000
Vehicle Maintenance - Fuel	010-00000-0-00000-81101-43000-000-0010-50	60,000	90,000
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	40,000
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

Working Budget 2021-2022		Proposed For 2022-2023		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
MATERIALS & SUPPLIES				
			43,000	
Maintenance - MO	010-00000-0-00000-81101-43000-368-0000-50	60,000	160,000	
Maintenance - TU	010-00000-0-00000-81101-43000-409-0000-50	60,000	160,000	
Maintenance - TW	010-00000-0-00000-81101-43000-466-0000-50	60,000	160,000	
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	50,000	
Custodial - TW	010-00000-0-00000-82000-43000-466-0000-50	50,000	60,000	
Operations - Pool Chemicals - TW	010-00000-0-00000-82000-43000-466-0038-50	32,500	50,000	
Instructional Supplies - TP	010-00000-0-11100-10000-43000-145-0000-00	2,640	1,705 31 x \$55.00	
Student Incentives & Recognition - TP	010-00000-0-11100-10000-43000-145-0130-00	2,000	2,000 (min. \$2,000)	
Student Incentives & Recognition - MO	010-00000-0-11100-10000-43000-368-0130-00	14,650	16,130 1649 x \$10.00	
Instructional Supplies - TU	010-00000-0-11100-10000-43000-409-0000-00	200	100 1708 x \$55.00	
Student Incentives & Recognition - TU	010-00000-0-11100-10000-43000-409-0130-00	15,640	16,970 1708 x \$10.00	
Student Incentives & Recognition - TW	010-00000-0-11100-10000-43000-466-0130-00	18,860	20,260 1947 x \$10.00	
Instructional Supplies - SV	010-00000-0-11100-10000-43000-708-0000-00	31,900	12,375 225 x \$55.00	
Student Incentives & Recognition - SV	010-00000-0-11100-10000-43000-708-0130-00	5,800	2,250 (min. \$2,000)	
Instructional Supplies - ACHS	010-00000-0-11100-10000-43000-793-0000-00	8,635	9,515 173 x \$55.00	
Student Incentives & Recognition - ACHS	010-00000-0-11100-10000-43000-793-0130-00	2,000	2,000 (min. \$2,000)	
School Administration - TP	010-00000-0-11100-27000-43000-145-0000-00	2,000	2,000 (min. \$2,000)	
School Administration - TP - Grad Supplies	010-00000-0-11100-27000-43000-145-0156-00	240	155 31 x \$5.00	
School Administration - MO	010-00000-0-11100-27000-43000-368-0000-00	7,325	8,065 1649 x \$5.00	
School Administration - MO - Grad Supplies	010-00000-0-11100-27000-43000-368-0156-00	7,325	8,065 1649 x \$5.00	
School Administration - TU	010-00000-0-11100-27000-43000-409-0000-00	7,820	8,485 1708 x \$5.00	
School Administration - TU - Grad Supplies	010-00000-0-11100-27000-43000-409-0156-00	7,820	8,485 1708 x \$5.00	
School Administration - TW	010-00000-0-11100-27000-43000-466-0000-00	9,430	10,130 1947 x \$5.00	
School Administration - TW - Grad Supplies	010-00000-0-11100-27000-43000-466-0156-00	9,430	10,130 1947 x \$5.00	
School Administration - SV	010-00000-0-11100-27000-43000-708-0000-00	2,900	2,000 (min. \$2,000)	
School Administration - SV - Grad Supplies	010-00000-0-11100-27000-43000-708-0156-00	2,900	1,125 225 x \$5.00	
School Administration - ACHS	010-00000-0-11100-27000-43000-793-0000-00	2,000	2,000 (min. \$2,000)	
School Administration - ACHS - Grad Supplies	010-00000-0-11100-27000-43000-793-0156-00	785	865 173 x \$5.00	
Guidance & Counseling - TP	010-00000-0-11100-31100-43000-145-0000-00	480	310 31 x \$10.00	
Guidance & Counseling - MO	010-00000-0-11100-31100-43000-368-0000-00	14,650	16,130 1649 x \$10.00	
Guidance & Counseling - TU	010-00000-0-11100-31100-43000-409-0000-00	15,640	16,970 1708 x \$10.00	
Guidance & Counseling - TW	010-00000-0-11100-31100-43000-466-0000-00	16,530	20,260 1947 x \$10.00	
Guidance & Counseling - SV	010-00000-0-11100-31100-43000-708-0000-00	5,800	2,250 225 x \$10.00	
Guidance & Counseling - ACHS	010-00000-0-11100-31100-43000-793-0000-00	1,570	1,730 173 x \$10.00	

Working Budget 2021-2022		Proposed For 2022-2023		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
MATERIALS & SUPPLIES				
			43000	
Attendance & Social Services - MO	010-00000-0-11100-31300-43000-368-0000-00	1,465	1,613	1649 x \$1.00
Attendance & Social Services - TU	010-00000-0-11100-31300-43000-409-0000-00	1,564	1,697	1708 x \$1.00
Attendance & Social Services - TW	010-00000-0-11100-31300-43000-466-0000-00	1,886	2,026	1947 x \$1.00
Health Services - Nurse	010-00000-0-11100-31400-43000-000-0000-00	500	500	
Health Services - Nurse - TP	010-00000-0-11100-31400-43000-145-0000-00	500	500	
Health Services - Nurse - MO	010-00000-0-11100-31400-43000-368-0000-00	500	500	
Health Services - Nurse - TU	010-00000-0-11100-31400-43000-409-0000-00	500	500	
Health Services - Nurse - TW	010-00000-0-11100-31400-43000-466-0000-00	500	500	
Health Services - Nurse - SV	010-00000-0-11100-31400-43000-708-0000-00	500	500	
Health Services - Nurse - ACHS	010-00000-0-11100-31400-43000-793-0000-00	500	500	
Transportation - Miscellaneous - Buses only	010-00000-0-11100-36000-43000-000-0000-50	5,000	5,000	
Transportation - Fuel/Diesel - Buses only	010-00000-0-11100-36000-43000-000-0010-50	150,000	230,000	
Transportation - Oil/Lubrication - Buses only	010-00000-0-11100-36000-43000-000-0011-50	4,000	4,000	
Transportation - Tires & Tubes - Buses only	010-00000-0-11100-36000-43000-000-0012-50	10,000	10,000	
Transportation - Parts - Buses only	010-00000-0-11100-36000-43000-000-0013-50	60,000	80,000	
Transportation - Custodial - Buses only	010-00000-0-11100-36000-43000-000-0036-50	7,000	7,000	
Transportation - Tool Allowance	010-00000-0-11100-36000-43000-000-0175-50	650	650	
Athletics	010-00000-0-11100-42000-43000-000-0000-00	10,000	10,000	
Athletics - TP	010-00000-0-11100-42000-43000-145-0000-00	2,640	2,640	
Athletics - MO	010-00000-0-11100-42000-43000-368-xxxx-00	271,565	176,250	
Athletics - TU	010-00000-0-11100-42000-43000-409-xxxx-00	272,492	176,250	
Athletics - TW	010-00000-0-11100-42000-43000-466-xxxx-00	368,268	176,250	
Athletics - SV	010-00000-0-11100-42000-43000-708-0000-00	223,918	223,918	
Athletics - ACHS	010-00000-0-11100-42000-43000-793-0000-00	8,635	8,635	
Art - MO	010-00000-0-11304-10000-43000-368-0000-00	3,000	3,650	
Art - TU	010-00000-0-11304-10000-43000-409-0000-00	6,000	6,000	
Art - TW	010-00000-0-11304-10000-43000-466-0000-00	8,400	9,400	
Business - MO	010-00000-0-11308-10000-43000-368-0000-00	1,000	1,650	
Business - TU	010-00000-0-11308-10000-43000-409-0000-00	1,500	1,500	
Business - TW	010-00000-0-11308-10000-43000-466-0000-00	2,800	2,800	
Drama - MO	010-00000-0-11311-10000-43000-368-0000-00	1,000	1,650	
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	2,800	3,000	
English - MO	010-00000-0-11316-10000-43000-368-0000-00	11,500	12,150	
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	15,000	15,000	

Working Budget 2021-2022		Proposed For 2022-2023		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
MATERIALS & SUPPLIES				
			43000	
Foreign Language - MO	010-00000-0-11318-10000-43000-368-0000-00	5,500		6,150
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	5,600		5,600
Home Economics - MO	010-00000-0-11321-10000-43000-368-0000-00	7,500		8,150
Home Economics - TU	010-00000-0-11321-10000-43000-409-0000-00	6,000		6,000
Home Economics - TW	010-00000-0-11321-10000-43000-466-0000-00	10,000		13,000
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	200		850
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		0
Library - MO	010-00000-0-11326-10000-43000-368-0000-00	3,809		4,194
Library - TU	010-00000-0-11326-10000-43000-409-0000-00	4,066		4,412
Library - TW	010-00000-0-11326-10000-43000-466-0000-00	6,704		5,268
Math - MO	010-00000-0-11327-10000-43000-368-0000-00	6,000		6,650
Math - TU	010-00000-0-11327-10000-43000-409-0000-00	11,368		8,000
Math - TW	010-00000-0-11327-10000-43000-466-0000-00	10,700		11,000
Band - MO	010-00000-0-11331-10000-43000-368-0000-00	9,500		10,150
Band - TU	010-00000-0-11331-10000-43000-409-0000-00	5,500		3,000
Band - TW	010-00000-0-11331-10000-43000-466-0000-00	5,340		7,000
Choir - TW	010-00000-0-11332-10000-43000-466-0000-00	2,200		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	5,500		6,150
Physical Education - TU	010-00000-0-11337-10000-43000-409-0000-00	2,000		2,000
Physical Education - TW	010-00000-0-11337-10000-43000-466-0000-00	6,000		6,000
Principal's Reserve - TP	010-00000-0-11342-10000-43000-145-0000-00	35,263		0
Principal's Reserve - MO	010-00000-0-11342-10000-43000-368-0000-00	125,715		12,115
Principal's Reserve - TU	010-00000-0-11342-10000-43000-409-0000-00	148,833		28,735
Principal's Reserve - TW	010-00000-0-11342-10000-43000-466-0000-00	189,761		1,130
Principal's Reserve - SV	010-00000-0-11342-10000-43000-708-0000-00	138,729		0
Principal's Reserve - ACHS	010-00000-0-11342-10000-43000-793-0000-00	37,019		0
Science - MO	010-00000-0-11343-10000-43000-368-0000-00	7,500		8,150
Science - TU	010-00000-0-11343-10000-43000-409-0000-00	9,000		9,000
Science - TW	010-00000-0-11343-10000-43000-466-0000-00	13,500		15,000
Social Studies - MO	010-00000-0-11345-10000-43000-368-0000-00	7,500		8,150
Social Studies - TU	010-00000-0-11345-10000-43000-409-0000-00	8,000		8,000

Working Budget 2021-2022		Proposed For 2022-2023		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
MATERIALS & SUPPLIES				
			43000	
Social Studies - TW	010-00000-0-11345-10000-43000-466-0000-00	11,000		11,000
Health Education - TW	010-00000-0-11347-10000-43000-466-0000-00	0		500
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	100		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	1,530		1,600
ESL - TW	010-00000-0-11367-10000-43000-466-0000-00	2,600		2,600
Safety	010-00000-0-11384-10000-43000-000-0000-00	1,100		0
Safety - Farm	010-00000-0-11384-10000-43000-000-4300-00	5,900		0
Safety - TP	010-00000-0-11384-10000-43000-145-0000-00	800		0
Safety - MO	010-00000-0-11384-10000-43000-368-0000-00	1,800		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	1,800		1,800
Safety - SV	010-00000-0-11384-10000-43000-708-0000-00	800		0
Safety - ACHS	010-00000-0-11384-10000-43000-793-0000-00	800		0
Link Crew- MO	010-00000-0-11405-10000-43000-368-0000-00	3,000		3,000
Video/Media Production - MO	010-00000-0-11421-10000-43000-368-0000-00	2,000		0
Video/Media Production - TU	010-00000-0-11421-10000-43000-409-0000-00	0		2,000
Medi-Cal MAA	010-05640-0-11100-10000-43000-xxx-0000-40	24,122		57,650
LCAP - Parental Involvement	010-07200-0-00000-24950-43000-xxx-7303-00	5,000		5,000
LCAP	010-07200-0-11100-10000-43000-xxx-7xxx-00	112,000		112,000
LCAP - SV	010-07200-0-11100-10000-43000-708-7xxx-00	6,387		6,387
LCAP - ACHS	010-07200-0-11100-10000-43000-793-7xxx-00	20,424		20,424
LCAP - Attendance & Social Services	010-07200-0-11100-31300-43000-xxx-7315-00	30,000		30,000
Title I - Parent Involvement	010-30100-0-00000-24950-43000-xxx-0000-40	25,100		25,100
Title I - TP	010-30100-0-11100-10000-43000-145-0000-40	230		230
Title I - MO	010-30100-0-11100-10000-43000-368-0000-40	14,650		4,000
Title I - TU	010-30100-0-11100-10000-43000-409-0000-40	15,650		4,600
Title I - TW	010-30100-0-11100-10000-43000-466-0000-40	18,860		8,850
Title I - CS	010-30100-0-11100-10000-43000-649-0000-40	250		350
Title I - SV	010-30100-0-11100-10000-43000-708-0000-40	5,800		3,800
Title I - ACHS	010-30100-0-11100-10000-43000-793-0000-40	1,570		1,440
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	3,000		0
ESSA - CS	010-31820-0-11100-10000-43000-649-0000-40	29,744		0
ESSER II	010-32120-0-11100-10000-43000-xxx-6112-40	17,000		0

Working Budget 2021-2022		Proposed For 2022-2023		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
MATERIALS & SUPPLIES				
ESSER III	010-32130-0-11100-10000-43000-000-6801-40	0	600,000	43000
Expanded Learning Opportunity	010-32190-0-11100-10000-43000-000-6701-40	33,200	0	
Special Education - IDEA	010-33100-0-57600-11200-43000-000-0000-60	93,479	93,479	
Vocational Education Act - Business Graphics - TU	010-35500-0-61102-10000-43000-409-0000-40	15,000	15,000	
Vocational Education Act - Merchandising	010-35500-0-61107-10000-43000-xxx-0000-40	7,600	7,600	
Vocational Education Act - Animal Skills - Farm	010-35500-0-61120-10000-43000-000-4300-40	4,000	4,000	
Vocational Education Act - Graphics - TU	010-35500-0-61125-10000-43000-409-0000-40	5,000	5,000	
Vocational Education Act - Agriculture Mechanics - Farm	010-35500-0-61127-10000-43000-000-4300-40	6,963	6,963	
Vocational Education Act - Agriculture Mechanics - ACHS	010-35500-0-61127-10000-43000-793-0000-40	5,000	5,000	
Vocational Education Act - Mill/Cabinetry	010-35500-0-61129-10000-43000-xxx-0000-40	6,500	6,500	
Vocational Education Act - Auto Maintenance - TU	010-35500-0-61153-10000-43000-409-0000-40	5,000	5,000	
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	18,000	18,000	
Vocational Education Act - Restaurant	010-35500-0-61161-10000-43000-xxx-0000-40	6,800	6,800	
Vocational Education Act - Essentials of Nursing - TW	010-35500-0-61180-10000-43000-466-0000-40	2,200	2,200	
Vocational Education Act - Business Management	010-35500-0-61183-10000-43000-xxx-0000-40	35,600	35,600	
Carl Perkins - Adult Health Careers	010-35550-0-41311-10000-43000-000-0000-40	12,514	0	
Carl Perkins - Adult General Ed/Office	010-35550-0-41700-10000-43000-000-0000-40	7,061	0	
Carl Perkins - Welding	010-35550-0-42200-10000-43000-000-0000-40	7,061	0	
Carl Perkins - Culinary	010-35550-0-42500-10000-43000-000-0000-40	7,061	0	
Carl Perkins - Adult CTE Welding	010-35550-0-46304-10000-43000-000-0000-40	0	5,550	
Carl Perkins - Adult CTE Health Careers	010-35550-0-46306-10000-43000-000-0000-40	0	5,000	
Carl Perkins - Adult CTE Nursing	010-35550-0-46307-10000-43000-000-0000-40	0	7,000	
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 - LEP	010-42030-0-11100-10000-43000-xxx-0000-40	9,020	0	
American Rescue Plan	010-56340-0-11100-10000-43000-000-0000-40	45,865	45,865	
School Climate Transformation Grant	010-58132-0-11100-10000-43000-xxx-0000-40	68,499	0	
Lottery Instructional Materials	010-63000-0-11100-10000-43000-xxx-0000-40	279,300	0	
Career Technical Education Grant - Vocational	010-63870-0-38000-10000-43000-xxx-0000-40	15,690	0	
Career Technical Education Grant PY 2 - Vocational - Farm	010-63870-2-38000-10000-43000-000-4300-40	10,000	0	
Career Technical Education Grant PY 2 - Vocational	010-63870-2-38000-10000-43000-xxx-0000-40	80,000	0	
K-12 Strong Workforce PY 1 - Farm	010-63880-1-38000-10000-43000-000-4300-40	1,820	0	
K-12 Strong Workforce PY 1	010-63880-1-38000-10000-43000-xxx-0000-40	21,195	0	
K-12 Strong Workforce PY 2 - Farm	010-63880-2-38000-10000-43000-000-4300-40	28,300	14,000	

Working Budget 2021-2022		Proposed For 2022-2023		COMMENTS
DESCRIPTION	ACCOUNT NUMBER			
MATERIALS & SUPPLIES				
			43000	
K-12 Strong Workforce PY 2	010-63880-2-38000-10000-43000-xxx-0000-40	120,104	60,980	
K-12 Strong Workforce PY 3 - Farm	010-63880-3-38000-10000-43000-000-4300-40	81,600	81,600	
K-12 Strong Workforce PY 3	010-63880-3-38000-10000-43000-xxx-0000-40	38,400	42,450	
Special Education	010-65000-0-57600-11200-43000-000-0000-60	10,000	0	
Special Education	010-65000-0-57600-11200-43000-xxx-0000-00	5,100	4,100	
Special Education - Workability I	010-65200-0-57600-11200-43000-000-0000-60	1,728	1,730	
Agriculture Incentive Grant	010-70100-0-38000-10000-43000-000-0000-40	31,514	29,514	
Expanded Learning Opportunities	010-74250-0-11100-10000-43000-000-67xx-40	197,279	0	
Expanded Learning Opportunities - Summer School	010-74250-0-11350-10000-43000-000-6701-40	1,370	0	
Learning Recovery - SELPA	010-90209-0-57600-11200-43000-000-0000-60	24,510	24,510	
Medi-Cal	010-90564-0-11100-10000-43000-xxx-0000-40	17,103	17,103	
Safety - Adult School	010-99902-0-11384-10000-43000-000-0000-00	500	0	
		Total 43000	Total 43000	4,203,108
NON-CAPITALIZED EQUIPMENT Items \$500 - \$5,000				
				44000
District Office	010-00000-0-00000-72000-44000-000-0000-00	5,000	0	
School Administration - TP	010-00000-0-11100-10000-44000-145-0000-00	672	434	
School Administration - SV	010-00000-0-11100-10000-44000-708-0000-00	8,120	3,150	
School Administration - ACHS	010-00000-0-11100-10000-44000-793-0000-00	2,198	2,422	
School Administration - Furniture - TP	010-00000-0-11100-27000-44000-145-0000-00	5,000	0	
School Administration - Furniture - MO	010-00000-0-11100-27000-44000-368-0000-00	31,735	20,000	
School Administration - Furniture - TU	010-00000-0-11100-27000-44000-409-0000-00	20,000	20,000	
School Administration - Furniture - TW	010-00000-0-11100-27000-44000-466-0000-00	20,000	20,000	
School Administration - Furniture - SV	010-00000-0-11100-27000-44000-708-0000-00	5,000	0	
School Administration - Furniture - ACHS	010-00000-0-11100-27000-44000-793-0000-00	5,000	0	
Guidance & Counseling - TW	010-00000-0-11100-31100-44000-466-0000-00	3,930	2,000	
Health Services - TU	010-00000-0-11100-31400-44000-409-0000-00	0	400	
Art - TU	010-00000-0-11304-10000-44000-409-0000-00	5,575	0	
Art - TW	010-00000-0-11304-10000-44000-466-0000-00	7,250	6,500	
English - MO	010-00000-0-11316-10000-44000-368-0000-00	900	0	
English - TU	010-00000-0-11316-10000-44000-409-0000-00	3,020	240	
English - TW	010-00000-0-11316-10000-44000-466-0000-00	3,800	2,000	
Foreign Language - TU	010-00000-0-11318-10000-44000-409-0000-00	2,476	7,000	
Home Economics - TW	010-00000-0-11321-10000-44000-466-0000-00	1,200	2,000	
Industrial Art - TW	010-00000-0-11323-10000-44000-466-0000-00	1,000	0	
Library - TW	010-00000-0-11326-10000-44000-466-0000-00	0	2,500	

DESCRIPTION	Working Budget 2021-2022	ACCOUNT NUMBER	Proposed For 2022-2023	COMMENTS
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NON-CAPITALIZED EQUIPMENT Items \$500 - \$5,000

		44000		
Mathematics - MO	2,300	010-00000-0-11327-10000-44000-368-0000-00	4,100	
Mathematics - TU	4,532	010-00000-0-11327-10000-44000-409-0000-00	8,859	
Mathematics - TW	895	010-00000-0-11327-10000-44000-466-0000-00	1,500	
Band - MO	10,000	010-00000-0-11331-10000-44000-368-0000-00	10,000	
Band - TU	10,000	010-00000-0-11331-10000-44000-409-0000-00	12,584	
Band - TW	10,600	010-00000-0-11331-10000-44000-466-0000-00	10,000	
Physical Education - MO	0	010-00000-0-11337-10000-44000-368-0000-00	0	
Principal's Reserve - MO	0	010-00000-0-11342-10000-44000-368-0000-00	13,035	
Principal's Reserve - TW	3,284	010-00000-0-11342-10000-44000-466-0000-00	2,864	
Science - MO	0	010-00000-0-11343-10000-44000-368-0000-00	5,447	
Science - TU	0	010-00000-0-11343-10000-44000-409-0000-00	4,000	
Science - TW	5,775	010-00000-0-11343-10000-44000-466-0000-00	6,000	
Social Studies - TU	3,000	010-00000-0-11345-10000-44000-409-0000-00	0	
Social Studies - TW	1,000	010-00000-0-11345-10000-44000-466-0000-00	1,000	
ESSER II	610,140	010-32120-0-11100-10000-44000-xxx-6xxx-40	0	
ESSER III	0	010-32130-0-11100-10000-44000-000-6xxx-40	494,840	
ESSER III - Instructional	0	010-32130-0-11100-24200-44000-xxx-6xxx-40	340,000	
Vocational Education Act - Business Graphics - TU	15,000	010-35500-0-61102-10000-44000-409-0000-40	15,000	
Vocational Education Act - Graphics - TU	17,877	010-35500-0-61125-10000-44000-409-0000-40	17,877	
Vocational Education Act - Mill/Cabinetry - TU	4,368	010-35500-0-61129-10000-44000-409-0000-40	4,368	
Vocational Education Act - Video Production - TU	12,000	010-35500-0-61155-10000-44000-409-0000-40	12,000	
Title IV - Student Support	13,500	010-41270-0-11100-10000-44000-xxx-0000-40	13,500	
Career Technical Education Grant - Vocational - Farm	10,920	010-63870-0-11100-10000-44000-000-4300-40	0	
Career Technical Education Grant - Vocational - TU	17,169	010-63870-0-38000-10000-44000-409-000-40	0	
K-12 Strong Workforce PY 1 - Farm	4,830	010-63880-1-38000-10000-44000-000-4300-40	0	
K-12 Strong Workforce PY 1	13,020	010-63880-1-38000-10000-44000-xxx-0000-40	0	
Special Education	0	010-65000-0-57600-11200-44000-xxx-0000-00	2,675	
Agriculture Incentive Grant	0	010-70100-0-38000-10000-44000-000-0000-40	2,000	
Maintenance	2,000	010-81500-0-00000-81101-44000-000-0000-50	2,000	
Maintenance - MO	10,520	010-81500-0-00000-81101-44000-368-0000-50	25,000	
Maintenance - TU	10,520	010-81500-0-00000-81101-44000-409-0000-50	25,000	
Maintenance - TW	10,520	010-81500-0-00000-81101-44000-466-0000-50	25,000	
Total 44000	935,646	Total 44000	1,147,295	

TOTAL - 40000

6,822,320

MATERIALS & SUPPLIES

6,970,765

Working Budget 2021-2022	ACCOUNT NUMBER	Proposed For 2022-2023	COMMENTS
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SUBAGREEMENTS FOR SERVICES			
	51000		
Attendance & Social Services	321,510	010-00000-0-11100-31300-51000-000-0000-00	261,500
Safety	24,000	010-00000-0-11384-10000-51000-000-00000-00	0
LCAP - SSIP	270,000	010-07200-0-11100-10000-51000-000-7313-00	270,000
LCAP - ACHS	0	010-07200-0-11100-10000-51000-793-7110-00	90,000
LCAP - CS	95,000	010-07200-0-35500-10000-51000-649-7307-00	95,000
Carl Perkins - Adult Ed	87,049	010-35550-0-41100-10000-51000-000-0000-40	0
Career Technical Education Grant - ACHS	43,370	010-63870-0-11100-10000-51000-793-0000-40	0
	Total 51000		716,500

TRAVEL AND CONFERENCE			
	52000		
Professional Development Travel - TP	2,000	010-00000-0-00000-21400-52000-145-0000-00	2,000
Professional Development Travel - MO	7,325	010-00000-0-00000-21400-52000-368-0000-00	8,065
Professional Development Travel - TU	7,820	010-00000-0-00000-21400-52000-409-0000-00	8,485
Professional Development Travel - TW	9,430	010-00000-0-00000-21400-52000-466-0000-00	10,130
Professional Development Travel - SV	2,900	010-00000-0-00000-21400-52000-708-0000-00	2,000
Professional Development Travel - ACHS	2,000	010-00000-0-00000-21400-52000-793-0000-00	2,000
Board Travel	5,000	010-00000-0-00000-71100-52000-000-0000-00	0
Superintendent Travel	10,000	010-00000-0-00000-71500-52000-000-0000-00	0
Maintenance Travel	3,000	010-00000-0-00000-81000-52000-xxx-0000-50	0
Travel - Accreditation	3,000	010-00000-0-11100-10000-52000-000-0076-00	0
Transportation Travel	3,000	010-00000-0-11100-36000-52000-000-0000-50	0
LCAP	5,890	010-07200-0-00000-21400-52000-xxx-7102-00	5,890
Title I - Professional Dev.	54,355	010-30100-0-00000-21400-52000-xxx-0000-40	24,500
Vocational Education Act - Professional Dev.	2,500	010-35500-0-00000-21400-52000-000-0000-40	2,500
Carl Perkins - Adult CTE Nursing	0	010-35550-0-46307-21400-52000-000-0000-40	4,176
Title II - Teacher Quality - Professional Dev.	123,776	010-40350-0-00000-21400-52000-xxx-0000-40	99,430
Title III - LEP - Professional Dev.	7,500	010-42030-0-00000-21400-52000-xxx-0000-40	0
Educator Effectiveness - District Travel	1,254,930	010-62660-0-00000-21400-52000-000-0000-40	1,254,930
Educator Effectiveness	95,786	010-62660-0-00000-21400-52000-xxx-0000-40	95,786
Career Technical Education Grant PY 2 - Professional Dev.	22,000	010-63870-2-38000-21400-52000-xxx-0000-40	0
K-12 Strong Workforce PY 1 - Professional Dev.	3,200	010-63880-1-38000-21400-52000-xxx-0000-40	0
K-12 Strong Workforce PY 2 - Professional Dev.	0	010-63880-2-38000-21400-52000-xxx-0000-40	0
K-12 Strong Workforce PY 3 - Professional Dev. - Farm	23,700	010-63880-3-38000-21400-52000-000-4300-40	23,700
K-12 Strong Workforce PY 3 - Professional Dev.	13,300	010-63880-3-38000-21400-52000-xxx-0000-40	13,300

Working Budget 2021-2022	ACCOUNT NUMBER	Proposed For 2022-2023	COMMENTS
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TRAVEL AND CONFERENCE

	52000		
Special Education - Workability I	460	010-65200-0-57600-11900-52000-000-0000-60	460
Agriculture Incentive Grant - Professional Dev.	6,000	010-70100-0-38000-21400-52000-000-0000-40	4,000
Child Nutrition Staff Training	52,551	010-70290-0-00000-37000-52000-000-0000-00	52,551
Total 52000	1,721,423	Total 52000	1,613,903

DUES AND MEMBERSHIPS

	53000		
School Board	16,000	010-00000-0-00000-71100-53000-000-0000-00	16,000
District Office	9,000	010-00000-0-00000-72000-53000-000-0000-00	10,000
Accreditation	12,000	010-00000-0-00000-72000-53000-000-0076-00	12,000
LCAP	0	010-07200-0-38000-10000-53000-000-7114-00	0
Title I - MO	6,100	010-30100-0-11375-10000-53000-368-0000-40	6,100
Title I - TU	6,100	010-30100-0-11375-10000-53000-409-0000-40	6,100
Title I - TW	6,100	010-30100-0-11375-10000-53000-466-0000-40	6,100
Total 53000	55,300	Total 53000	56,300

INSURANCE

	54000		
District Office	336,000	010-00000-0-00000-72000-54000-000-0000-00	350,000
Transportation	60,000	010-00000-0-11100-36000-54000-000-0000-50	75,000
Total 54000	396,000	Total 54000	425,000

NATURAL GAS (Heat)

	55001		
District Office and Special Ed	9,410	010-00000-0-00000-82000-55001-000-0000-00	13,260
Tech Prep	2,650	010-00000-0-00000-82000-55001-145-0000-00	2,650
Mission Oak	51,730	010-00000-0-00000-82000-55001-368-0000-00	54,720
Tulare Union	58,300	010-00000-0-00000-82000-55001-409-0000-00	106,610
Tulare Western	50,600	010-00000-0-00000-82000-55001-466-0000-00	85,800
Sierra Vista	1,550	010-00000-0-00000-82000-55001-708-0000-00	1,550
Accelerated Charter	7,090	010-00000-0-00000-82000-55001-793-0000-00	7,750
Agriculture	6,170	010-00000-0-11302-82000-55001-000-0000-00	8,100
Total 55001	187,500	Total 55001	280,440

ELECTRICITY

	55002		
District Office and Special Ed	76,700	010-00000-0-00000-82000-55002-000-0000-00	24,110

Working Budget 2021-2022		Proposed For 2022-2023		ACCOUNT NUMBER	COMMENTS
DESCRIPTION					
ELECTRICITY					
				55002	
Tech Prep	32,060	010-00000-0-00000-82000-55002-145-0000-00	26,730		
Mission Oak	280,300	010-00000-0-00000-82000-55002-368-0000-00	377,300		
Tulare Union	255,060	010-00000-0-00000-82000-55002-409-0000-00	298,500		
Tulare Western	247,950	010-00000-0-00000-82000-55002-466-0000-00	350,100		
Sierra Vista	2,830	010-00000-0-00000-82000-55002-708-0000-00	15,200		
Accelerated Charter	37,160	010-00000-0-00000-82000-55002-793-0000-00	24,850		
Agriculture	31,340	010-00000-0-11302-82000-55002-000-0000-00	31,340		
Total 55002	963,400			Total 55002	1,148,130
WATER/SEWER					
				55003	
District Office and Special Ed	11,090	010-00000-0-00000-82000-55003-000-0000-00	11,090		
Tech Prep	9,350	010-00000-0-00000-82000-55003-145-0000-00	10,900		
Mission Oak	24,070	010-00000-0-00000-82000-55003-368-0000-00	63,600		
Tulare Union	112,150	010-00000-0-00000-82000-55003-409-0000-00	125,200		
Tulare Western	93,430	010-00000-0-00000-82000-55003-466-0000-00	101,400		
Sierra Vista	4,780	010-00000-0-00000-82000-55003-708-0000-00	4,000		
Accelerated Charter	5,930	010-00000-0-00000-82000-55003-793-0000-00	7,300		
Agriculture	29,850	010-00000-0-11302-82000-55003-000-0000-00	33,300		
Total 55003	290,650			Total 55003	356,790
RENTS, LEASES, REPAIRS, & NON-CAPITALIZED IMPROVEMENTS					
				56000	
District Office	15,000	010-00000-0-00000-72000-56000-000-0000-00	15,000		
Printing, Publishing, Copying	0	010-00000-0-00000-75500-56000-000-0000-00	37,700		
Data Processing & Technology - Software Licensing	100,000	010-00000-0-00000-77000-56000-000-0000-00	100,000		
Automobile Miscellaneous - Labor and Repairs	20,000	010-00000-0-00000-81000-56000-000-0046-50	20,000		
Repairs - Instruction	10,000	010-00000-0-11100-10000-56000-000-0000-00	10,000		
Textbook Binding	9,830	010-00000-0-11100-10000-56000-000-0048-00	11,530	5304 x \$2.00	
School Administration - MO	0	010-00000-0-11100-27000-56000-368-0000-00	825		
School Administration - TW	1,000	010-00000-0-11100-27000-56000-466-0000-00	1,000		
Guidance & Counseling - TW	1,500	010-00000-0-11100-31100-56000-466-0000-00	1,130		
Transportation	50,000	010-00000-0-11100-36000-56000-000-0000-50	50,000		
Athletics	21,000	010-00000-0-11100-42000-56000-xxx-0000-00	21,000		
Maintenance - TP	240	010-00000-0-11100-81000-56000-145-0000-00	155		
Maintenance - SV	2,900	010-00000-0-11100-81000-56000-708-0000-00	1,125		

Working Budget 2021-2022		Proposed For 2022-2023		ACCOUNT NUMBER	COMMENTS
DESCRIPTION					
RENTS, LEASES, REPAIRS, & NON-CAPITALIZED IMPROVEMENTS					
Maintenance - ACHS	785	010-00000-0-11100-81000-56000-793-0000-00	865	56000	
Art	0	010-00000-0-11304-81000-56000-xxx-0000-00	1,200		
Business - MO	0	010-00000-0-11308-81000-56000-368-0000-00	100		
English	0	010-00000-0-11316-81000-56000-xxx-0000-00	350		
Foreign Language - MO	0	010-00000-0-11318-81000-56000-368-0000-00	100		
Home Economics	0	010-00000-0-11321-81000-56000-xxx-0000-00	1,100		
Industrial Arts - TU	0	010-00000-0-11323-81000-56000-409-0000-00	2,400		
Library - MO	0	010-00000-0-11326-81000-56000-368-0000-00	200		
Math	0	010-00000-0-11327-81000-56000-xxx-0000-00	1,200		
Band	11,000	010-00000-0-11331-81000-56000-xxx-0000-00	10,370		
Physical Education	0	010-00000-0-11337-81000-56000-xxx-0000-00	1,100		
Principal's Reserve	4,400	010-00000-0-11342-81000-56000-xxx-0000-00	2,915		
Science	1,750	010-00000-0-11343-81000-56000-xxx-0000-00	5,370		
Social Studies	600	010-00000-0-11345-81000-56000-xxx-0000-00	800		
Safety - Farm	200	010-00000-0-11384-81000-56000-000-4300-00	200		
Safety	4,200	010-00000-0-11384-81000-56000-xxx-0000-00	4,200		
ESSER II - Maintenance	600,000	010-32120-0-00000-81000-56000-000-6602-40	0		
ESSER II - Facilities TW	30,580	010-32120-0-11100-85000-56000-466-6603-40	0		
ESSER III - MO	0	010-32130-0-11100-81000-56000-368-6602-40	500,000		
ESSER III - Adult Ed	0	010-32130-0-41100-81000-56000-000-6603-40	150,000		
Special Education - TU		010-65000-0-57600-11200-56000-409-0000-00	300		
K-12 Strong Workforce PY 1 - ACHS	26,985	010-63880-1-38000-10000-56000-793-0000-40	0		
Agriculture Incentive Grant	3,000	010-70100-0-38000-81000-56000-000-0000-40	3,000		
Protective Equip & Cleaning COVID-19	0	010-73880-0-00000-81000-56000-000-0000-50	0		
Maintenance - MO	135,000	010-81500-0-00000-81000-56000-368-0000-50	175,000		
Maintenance - TU	135,000	010-81500-0-00000-81000-56000-409-0000-50	175,000		
Maintenance - TU - Pool	0	010-81500-0-00000-81000-56000-409-0038-50	10,000		
Maintenance - TW	135,000	010-81500-0-00000-81000-56000-466-0000-50	175,000		
Maintenance - TW - Pool	0	010-81500-0-00000-81000-56000-466-0038-50	10,000		
Deferred Maintenance - MO	799,300	010-81500-0-00000-81101-56000-368-0000-50	754,300		
Deferred Maintenance - TU	0	010-81500-0-00000-81101-56000-409-0000-50	45,000		
RDA Pass Through - Rubberized Surface Maint	225,000	010-90104-0-00000-81000-56000-000-0173-00	0		
RDA Pass Through - TU Softball Complex	60,000	010-90104-0-00000-81000-56000-409-0157-00	0		
RDA Pass Through - TW Industrial Tech Remodel	142,500	010-90104-0-00000-81000-56000-466-0144-00	0		

Working Budget 2021-2022		Proposed For 2022-2023		ACCOUNT NUMBER	COMMENTS
DESCRIPTION					
RENTS, LEASES, REPAIRS, & NON-CAPITALIZED IMPROVEMENTS					
RDA Pass Through - TW Greek Theater	1,500	010-90104-0-00000-81000-56000-466-0154-00	0	56000	
Safety	200	010-99902-0-11384-81000-56000-000-00000-00	0		
Total 56000	2,548,470			Total 56000	2,299,535
PROFESSIONAL AND CONSULTING SERVICES					
Professional Development	55,850	010-00000-0-00000-21400-58000-000-00000-00	55,850	58000	55,850
Board	55,000	010-00000-0-00000-71100-58000-000-00000-00	7,500		7,500
Audit	34,250	010-00000-0-00000-71900-58000-000-00000-00	32,074		32,074
District Office	160,000	010-00000-0-00000-72000-58000-000-00000-00	160,000		160,000
Advertising	10,000	010-00000-0-00000-72000-58000-000-0065-00	0		0
Negotiations Support	5,000	010-00000-0-00000-74000-58000-000-00000-00	0		0
Legal	80,000	010-00000-0-00000-76002-58000-000-00000-00	80,000		80,000
Election Expense	48,000	010-00000-0-00000-76002-58000-000-0061-00	48,000		48,000
Technology	104,000	010-00000-0-00000-77000-58000-000-00000-00	200,000		200,000
Hazardous Materials	50,000	010-00000-0-00000-81000-58000-000-0069-50	50,000		50,000
Instruction	60,000	010-00000-0-11100-10000-58000-000-00000-00	20,000		20,000
Transportation	20,000	010-00000-0-11100-36000-58000-000-00000-50	22,000		22,000
Athletic Trainers Contract	217,350	010-00000-0-11100-42000-58000-000-00000-00	240,000		240,000
Security and Alarm Monitoring	601,500	010-00000-0-11100-83000-58000-xxx-00000-00	712,200		712,200 \$24/hr
Security - Ag	35,100	010-00000-0-11302-83000-58000-000-00000-00	35,100		35,100
Band	4,260	010-00000-0-11331-10000-58000-xxx-00000-00	30,000		30,000
Safety	3,160	010-00000-0-11384-10000-58000-000-00000-00	0		0
Medi-Cal MAA	39,000	010-05640-0-11100-10000-58000-000-00000-40	0		0
LCAP - Professional Dev.	227,000	010-07200-0-00000-21400-58000-000-7102-00	227,000		227,000
LCAP - Parent Participation	78,000	010-07200-0-00000-24950-58000-xxx-7xxx-00	78,000		78,000
LCAP	165,825	010-07200-0-11100-10000-58000-000-7314-00	165,825		165,825
Title I Low Income	66,900	010-30100-0-11100-10000-58000-xxx-00000-40	41,869		41,869
ESSA - CS	1,825	010-31820-0-11100-10000-58000-649-00000-40	0		0
ESSER III- LLM	60,000	010-32140-0-11100-31300-58000-000-6201-40	60,000		60,000
Carl Perkins - Adult Ed	0	010-35550-0-41100-10000-58000-000-00000-40	38,000		38,000
Educator Effectiveness - Professional Dev.	48,400	010-62660-0-00000-21400-58000-000-00000-40	48,400		48,400
Educator Effectiveness Instruction	21,000	010-62660-0-11100-10000-58000-000-00000-40	21,000		21,000
Career Technical Education Grant Program PY 2	4,200	010-63870-2-38000-10000-58000-000-00000-40	0		0
Career Technical Education Grant Program - PY 2 Professional Dev.	9,000	010-63870-2-38000-21400-58000-000-00000-40	0		0

DESCRIPTION	Working Budget 2021-2022	ACCOUNT NUMBER	Proposed For 2022-2023	COMMENTS
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PROFESSIONAL AND CONSULTING SERVICES

		58000		
K-12 Strong Workforce PY 1	4,737	010-63880-1-38000-10000-58000-xxx-0000-40	0	
K-12 Strong Workforce PY 2	35,150	010-63880-2-38000-10000-58000-xxx-0000-40	35,150	
Special Education	2,000	010-65000-0-57600-11200-58000-000-0000-60	0	
Learning Communities for School Success - Professional Dev.	25,000	010-70850-0-00000-21400-58000-000-0000-40	0	
RDA Pass Through - SCE Charge Ready Schools Program	15,000	010-90104-0-00000-81000-58000-xxx-0181-00	0	
Total 58000	2,346,507	Total 58000	2,407,968	

PENSION PENALTIES & INTEREST

		58009		
Administration	10,000	010-00000-0-00000-71000-58009-000-0000-00	1,000	
Total 58009	10,000	Total 58009	1,000	

COMMUNICATIONS

		59000		
District Office	42,100	010-00000-0-00000-72000-59000-000-0000-00	63,000	
Data Processing & Technology	122,300	010-00000-0-00000-77000-59000-000-0000-00	122,300	
Maintenance & Operations - TP	1,800	010-00000-0-11100-81000-59000-145-0000-00	610	
Maintenance & Operations - MO	1,900	010-00000-0-11100-81000-59000-368-0000-00	2,300	
Maintenance & Operations - TU	6,920	010-00000-0-11100-81000-59000-409-0000-00	11,200	
Maintenance & Operations - TW	1,000	010-00000-0-11100-81000-59000-466-0000-00	1,200	
Maintenance & Operations - SV	270	010-00000-0-11100-81000-59000-708-0000-00	200	
LCAP - Parent Involvement	1,000	010-07200-0-00000-24950-59000-xxx-7303-00	1,000	
Total 59000	177,290	Total 59000	201,810	

TOTAL - 50000

9,537,469 **SERVICES & OTHER OPERATING** **9,507,376**

Working Budget 2021-2022 **Proposed For 2022-2023**

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

LAND				61000	
TW Site Improvements	80,000	010-90104-0-00000-85000-61000-466-0172-00		0	
	Total 61000			0	
NEW EQUIPMENT Items over \$5,000				64000	
District Office	75,320	010-00000-0-00000-72000-64000-000-00000-00		25,000	
Transportation	0	010-00000-0-11100-36000-64000-000-00000-50		0	
Athletics	150,000	010-00000-0-11100-42000-64000-xxx-00000-50		150,000	
ESSER III - MO	0	010-32130-0-11100-10000-64000-368-6xxx-40		875,000	
Career Technical Education Grant PY 2 - Farm	40,000	010-63870-2-38000-10000-64000-000-4300-40		0	
K-12 Strong Workforce PY 2	5,910	010-63880-2-38000-10000-64000-000-00000-40		5,910	
K-12 Strong Workforce PY 3 - Farm	58,000	010-63880-3-38000-10000-64000-000-4300-40		0	
K-12 Strong Workforce PY 3 - TW	27,500	010-63880-3-38000-10000-64000-466-00000-40		0	
Child Nutrition	0	010-70280-0-00000-37000-64000-000-00000-00		182,668	
Maintenance - Pool	48,740	010-81500-0-00000-81000-64000-xxx-0038-50		0	
Maintenance	140,000	010-81500-0-00000-81100-64000-xxx-00000-50		36,750	
Deferred Maintenance	0	010-81500-0-00000-81101-64000-xxx-00000-50		100,000	
	Total 64000			1,375,328	

TOTAL - 60000 625,470 TOTAL CAPITAL OUTLAY 1,375,328

Working Budget 2021-2022	ACCOUNT NUMBER	Proposed For 2022-2023	COMMENTS
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OTHER OUTGO	70000		
Transfers Between Agencies - Tuition to TCOE	1,012,940	010-00000-0-00000-92000-71420-000-0000-00	1,012,940
Transfers of Indirect Costs - Interfund	-665,659	010-00000-0-00000-72100-73100-000-0000-00	-832,663
Title I	0	010-30100-0-00000-72100-73100-000-0000-40	133,360
ESSA	11,160	010-31820-0-00000-72100-73100-000-0000-40	0
ESSER II	255,962	010-32120-0-00000-72100-73100-000-0000-40	0
ESSER III	0	010-32130-0-00000-72100-73100-000-0000-40	410,000
ESSER III LLM	45,826	010-32140-0-00000-72100-73100-000-0000-40	45,826
Expanded Learning Opportunity - ESSER III	23	010-32180-0-00000-72100-73100-000-0000-40	0
Expanded Learning Opportunity - ESSER III LLM	52,640	010-32190-0-00000-72100-73100-000-0000-40	0
Special Education - IDEA	64,910	010-33100-0-57600-72100-73100-000-0000-60	79,862
Carl Perkins - VEA	9,160	010-35500-0-00000-72100-73100-000-0000-40	7,737
Carl Perkins - Adult Ed	1,961	010-35550-0-00000-72100-73100-000-0000-40	2,986
Title II Teacher Quality	0	010-40350-0-00000-72100-73100-000-0000-40	17,186
Title III LEP	0	010-42030-0-00000-72100-73100-000-0000-40	2,180
Educator Effectiveness	93,430	010-62660-0-00000-72100-73100-000-0000-40	93,430
Career Technical Education Grant	2,790	010-63870-0-00000-72100-73100-000-0000-40	0
Career Technical Education Grant PY 2	9,780	010-63870-2-00000-72100-73100-000-0000-40	0
K-12 Strong Workforce PY 1	8,853	010-63880-1-00000-72100-73100-000-0000-40	0
K-12 Strong Workforce PY 2	15,925	010-63880-2-00000-72100-73100-000-0000-40	25,932
K-12 Strong Workforce PY 3	10,870	010-63880-3-00000-72100-73100-000-0000-40	10,878
Expanded Learning Opportunities	80,503	010-74250-0-00000-72100-73100-000-0000-40	0
Learning Recovery	1,866	010-90209-0-50010-72100-73100-000-0000-60	1,866
Medi-Cal	0	010-90564-0-00000-72100-73100-000-0000-40	1,420
Interfund Transfers - Indirect Costs	-97,500	010-00000-0-00000-72100-73500-000-0000-00	-82,000 Fund 130 Cafeteria
Debt Service - Capital Lease	55,000	010-00000-0-00000-91000-74390-000-0000-00	55,000
Interfund Transfers Out	3,060,000	010-00000-0-00000-93000-76190-000-0000-00	3,060,000
Interfund Transfers Out	133,000	010-63710-0-00000-93000-76190-000-0000-00	0
Total 70000	4,163,440	Total 70000	4,045,940

TOTAL - 70000 4,163,440 TOTAL OTHER OUTGO 4,045,940

GRAND TOTAL	94,517,643	101,721,780
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TULARE JOINT UNION HIGH SCHOOL DISTRICT
426 North Blackstone
Tulare, California 93274

ADULT EDUCATION BUDGET
(FUND 110)
FOR THE FISCAL YEAR 2022-2023

ESTIMATED BEGINNING BALANCE July 1, 2022		\$1,030,744
ESTIMATED INCOME		
82900	Federal Sources	\$253,467
85900	State Sources	\$3,304,236
86500	Rental Income	\$22,700
86600	Interest	\$4,700
86710	Adult Education Fees	\$127,000
86770	Interagency Services Between LEAs	\$19,000
86990	All Other Local Revenue	\$7,500
		<u>\$3,738,603</u>
TOTAL AVAILABLE FUNDS		<u><u>\$4,769,347</u></u>
ESTIMATED EXPENDITURES		
10000	Certificated Salaries	\$1,815,840
20000	Classified Salaries	\$297,410
30000	Benefits	\$522,490
34000	Health and Welfare	\$393,570
43000	Other Supplies	\$233,997
44000	Non-Capitalized Equipment	\$10,000
52000	Travel	\$27,500
53000	Dues	\$1,900
55000	Utilities	\$101,000
56000	Repairs	\$26,900
58000	Other Administrative	\$85,950
59000	Communications	\$11,200
		<u><u>\$3,527,757</u></u>
ESTIMATED ENDING BALANCE June 30, 2023		<u><u>\$1,241,590</u></u>

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

CAFETERIA BUDGET
(FUND 130)
FOR THE FISCAL YEAR 2022-2023

ESTIMATED BEGINNING BALANCE July 1, 2022		\$423,205
ESTIMATED INCOME		
82200	Federal Subsidy	\$3,385,500
85200	State Subsidy	\$197,100
86340	Local Sales	\$44,500
86600	Interest	\$3,000
86990	Other Local Revenue	\$82,000
		<u>\$3,712,100</u>
TOTAL AVAILABLE FUNDS		<u><u>\$4,135,305</u></u>
ESTIMATED EXPENDITURES		
22000	Salaries, Food Service & Maintenance	\$757,260
23000-29003	Salaries, Classified Supervisors	\$295,440
30000	Benefits	\$230,340
34000	Health and Welfare	\$232,680
43000	Other Supplies	\$93,000
44000	Non-Capitalized Equipment	\$45,000
47000	Food Supplies	\$1,438,500
52000	Travel	\$3,000
53000	Dues & Memberships	\$100
56000	Repairs	\$22,500
58000	Other Administrative	\$116,100
64000	Equipment	\$6,000
73500	Transfers of Indirect Costs	\$82,000
		<u><u>\$3,321,920</u></u>
ESTIMATED ENDING BALANCE June 30, 2023		<u><u>\$813,385</u></u>

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

CAPITAL FACILITIES - DEVELOPER FEES
(FUND 251)
FOR THE FISCAL YEAR 2022-2023

ESTIMATED BEGINNING BALANCE July 1, 2022		\$1,391,566
ESTIMATED INCOME		
86600	Interest	\$11,500
86810	Developer Fees	\$770,000
		<u>\$781,500</u>
TOTAL AVAILABLE FUNDS		<u><u>\$2,173,066</u></u>
ESTIMATED EXPENDITURES		
56000	Rents, Leases, & Non-Capitalized Improvements	\$22,700
58000	Services and Operating Expenses	\$9,300
62000	Buildings and Improvements	\$90,000
		<u><u>\$122,000</u></u>
ESTIMATED ENDING BALANCE June 30, 2023		<u><u>\$2,051,066</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 2022-2023

ESTIMATED BEGINNING BALANCE July 1, 2022		\$7,050
ESTIMATED INCOME		
85450 School Facilities Apportionment	\$405,000	
86600 Interest	\$50	
		<u>\$405,050</u>
TOTAL AVAILABLE FUNDS		<u><u>\$412,100</u></u>
ESTIMATED EXPENDITURES		
76190 Interfund Transfers	\$405,000	
		<u><u>\$405,000</u></u>
ESTIMATED ENDING BALANCE June 30, 2023		<u><u>\$7,100</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 2022-2023

ESTIMATED BEGINNING BALANCE July 1, 2022		\$13,007
ESTIMATED INCOME		
86600 Interest	\$200	<u>\$200</u>
TOTAL AVAILABLE FUNDS		<u><u>\$13,207</u></u>
ESTIMATED EXPENDITURES		
		<u><u>\$0</u></u>
ESTIMATED ENDING BALANCE June 30, 2023		<u><u>\$13,207</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 2022-2023

ESTIMATED BEGINNING BALANCE July 1, 2022		\$12,069,813
ESTIMATED INCOME		
86600 Interest	\$11,000	
89190 Interfund Transfers In	\$3,405,000	<u>\$3,416,000</u>
TOTAL AVAILABLE FUNDS		<u><u>\$15,485,813</u></u>
ESTIMATED EXPENDITURES		
56000 Rents, Leases, & Non-Capitalized Improvements	\$300,000	
58000 Services and Operating Expenses	\$650,000	<u>\$950,000</u>
ESTIMATED ENDING BALANCE June 30, 2023		<u><u>\$14,535,813</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 2022-2023

ESTIMATED BEGINNING BALANCE July 1, 2022		\$13,859,483
ESTIMATED INCOME		
86110 Secured Roll Taxes	\$5,465,000	<u>\$5,465,000</u>
TOTAL AVAILABLE FUNDS		<u><u>\$19,324,483</u></u>
ESTIMATED EXPENDITURES		
74330 Bond Redemptions	\$5,465,000	
74340 Bond Interest & Other Service Charges	\$0	<u>\$5,465,000</u>
ESTIMATED ENDING BALANCE June 30, 2023		<u><u>\$13,859,483</u></u>

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

FARM BUDGET
(FUND 631)
FOR THE FISCAL YEAR 2022-2023

ESTIMATED BEGINNING NET ASSETS July 1, 2022 **\$368,705**

ESTIMATED INCOME

90100-86390	Dairy	\$510,000	
00000-86600	Interest - Farm	\$500	
00000-86990	Farm	\$93,600	
90100-86990	Dairy	\$20,000	
90100-89190	Interfund Transfers In	\$60,000	
			\$684,100

TOTAL AVAILABLE FUNDS

\$1,052,805

ESTIMATED EXPENDITURES

FARM			DAIRY		
00000-19000	Salaries	\$6,800	90100-22000	Salaries	\$81,700
00000-29003	Student Labor	\$10,800	90100-29003	Student Labor	\$0
00000-30000	Benefits	\$1,820	90100-30000	Benefits	\$28,890
00000-34000	Health/Welfare	\$0	90100-34000	Health/Welfare	\$17,890
00000-43000	Supplies	\$33,500	90100-43000	Supplies	\$426,300
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	\$2,500	90100-55000	Utilities	\$10,800
00000-56000	Repairs	\$8,000	90100-56000	Repairs	\$18,000
00000-58000	Other	\$18,100	90100-58000	Other	\$39,600
		\$81,520			\$623,340
					\$704,860

ESTIMATED ENDING NET ASSETS June 30, 2023

\$347,945

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

WAREHOUSE REVOLVING FUND
(FUND 660)
FOR THE FISCAL YEAR 2022-2023

	ESTIMATED BEGINNING BALANCE July 1, 2022	\$110,123
ESTIMATED INCOME		
	86390 Sale of Warehouse Items	\$10,000
	86600 Interest	\$100
		<u>\$10,100</u>
	TOTAL AVAILABLE FUNDS	<u><u>\$120,223</u></u>
ESTIMATED EXPENDITURES		
		<u><u>\$0</u></u>
	ESTIMATED ENDING BALANCE June 30, 2023	<u><u>* \$120,223</u></u>
	* <u>\$120,223</u> Ending Balance	
	\$110,123 Cash	
	\$10,100 Inventory	

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

SELF-INSURANCE PROPERTY/LIABILITY
(FUND 671)
FOR THE FISCAL YEAR 2022-2023

ESTIMATED BEGINNING BALANCE July 1, 2022			\$92,137
ESTIMATED INCOME			
86600	Interest	\$600	
86990	Other Local Revenue	\$50,000	<u>\$50,600</u>
TOTAL AVAILABLE FUNDS			<u><u>\$142,737</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, 2023			<u><u>\$112,737</u></u>

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

SELF-INSURANCE HEALTH & WELFARE
(FUND 672)
FOR THE FISCAL YEAR 2022-2023

ESTIMATED BEGINNING BALANCE July 1, 2022			\$3,251,823
ESTIMATED INCOME			
86600	Interest	\$28,600	
86740	General Fund Contributions	\$10,303,300	<u>\$10,331,900</u>
TOTAL AVAILABLE FUNDS			<u><u>\$13,583,723</u></u>
ESTIMATED EXPENDITURES			
58000	Payment for Medical Services	\$10,400,000	<u><u>\$10,400,000</u></u>
ESTIMATED ENDING BALANCE June 30, 2023			<u><u>\$3,183,723</u></u>

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

STUDENT BODY BUDGET
(FUND 950)
FOR THE FISCAL YEAR 2022-2023

ESTIMATED BEGINNING BALANCE July 1, 2022		\$1,538,002
ESTIMATED INCOME		
Interest	\$20,503	
District	\$250,000	
Farm	\$92,021	
Tech Prep	\$65,000	
Sierra Vista	\$1,200	
Adult Education	\$13,600	
Tulare Union	\$286,299	
Tulare Western	\$301,808	
Mission Oak	\$192,656	
		<u>\$1,223,087</u>
TOTAL AVAILABLE FUNDS		<u><u>\$2,761,089</u></u>
ESTIMATED EXPENDITURES		
District	\$250,000	
Farm	\$104,003	
Tech Prep	\$30,000	
Sierra Vista	\$2,200	
Adult Education	\$15,363	
Tulare Union	\$270,197	
Tulare Western	\$311,685	
Mission Oak	\$166,709	
		<u><u>\$1,150,157</u></u>
ESTIMATED ENDING BALANCE June 30, 2023		<u><u>\$1,610,932</u></u>

Tulare Joint Union High School District

School Calendar for 2022-2023

Month	M	T	W	TH	F	Instructional Days	Staff Work Days	Significant Dates	Explanation
August 2022	1	2	3	4	5	15	3		
	8	9	10	11	12			August 8-10	First Teacher Duty Days
	15	16	17	18	19			August 11	First Day of School
	22	23	24	25	26				
	29	30	31					August 30	Back to School Night (Minimum Day)
September 2022				1	2	20	0		
	5	6	7	8	9			September 5	Labor Day
	12	13	14	15	16			September 14	Fair Day
	19	20	21	22	23				
	26	27	28	29	30				
October 2022						21	0		
	3	4	5	6	7			October 7	9-Week Grading Period
	10	11	12	13	14			October 12	PSAT Minimum Day
	17	18	19	20	21				
	24	25	26	27	28				
	31								
November 2022		1	2	3	4	16	0		
	7	8	9	10	11			November 11	Veteran's Day
	14	15	16	17	18				
	21	22	23	24	25			November 21-25	Thanksgiving Holiday
	28	29	30						
December 2022				1	2	14	1		
	5	6	7	8	9			December 21	Teacher Duty Day
	12	13	14	15	16				
	19	20	21	22	23			December 22 -	(1st Semester - 86 days) Winter Vacation
	26	27	28	29	30			January 13	
January 2023	2	3	4	5	6	11	0		
	9	10	11	12	13				
	16	17	18	19	20			January 16	Martin Luther King Day
	23	24	25	26	27				
	30	31							
February 2023			1	2	3	18	0		
	6	7	8	9	10				
	13	14	15	16	17			February 13	Lincoln's Birthday
	20	21	22	23	24			February 20	President's Day
	27	28							
March 2023			1	2	3	23	0		
	6	7	8	9	10				
	13	14	15	16	17			March 17	9-Week Grading Period
	20	21	22	23	24				
	27	28	29	30	31				
April 2023						14	0		
	3	4	5	6	7				
	10	11	12	13	14			April 3 - April 10	Spring Vacation
	17	18	19	20	21				
	24	25	26	27	28				
May 2023	1	2	3	4	5	22	0		
	8	9	10	11	12				
	15	16	17	18	19				
	22	23	24	25	26				
	29	30	31					May 29	(2nd Semester - 94 Days) Memorial Day
June 2023				1	2	6	1		
	5	6	7	8	9			June 8	Last Day of School (Min. Day)
								June 9	Last Teacher Duty Day

Total Student Instructional Days:

180

Minimum Days

August 30
October 12
June 7
June 8

Graduation

Tulare Western - June 7, 2023
Tulare Union - June 8, 2023
Mission Oak - June 9, 2023

Legend

○ - Legal Holiday

□ - Grade Periods

■ - Teacher Duty Day (No School)

□ - Non-School Day

TULARE JOINT UNION HIGH SCHOOL DISTRICT
SALARY SCHEDULE
2022-2023

		A	B	C	D	E
STEP	DSC* with less than BA	BA + 15	BA + 30	BA + 45	BA + 60	BA + 60 w/ MA
1	\$61,203	\$61,203	\$61,203	\$61,203	\$63,160	\$68,541
2	\$61,203	\$61,203	\$61,203	\$61,203	\$65,654	\$71,023
3	\$61,203	\$61,203	\$61,203	\$61,203	\$68,132	\$73,518
4	\$61,203	\$61,203	\$61,203	\$65,475	\$70,616	\$75,998
5	\$61,203	\$61,203	\$63,181	\$67,959	\$73,097	\$78,479
6	\$61,977	\$61,977	\$65,673	\$70,437	\$75,589	\$80,973
7	\$64,479	\$64,479	\$68,155	\$72,930	\$78,058	\$83,441
8	\$66,951	\$66,951	\$70,625	\$75,392	\$80,543	\$85,924
9	\$69,433	\$69,433	\$73,107	\$77,883	\$83,010	\$88,404
10	\$71,926	\$71,926	\$75,597	\$80,375	\$85,503	\$90,889
11			\$78,073	\$82,847	\$87,997	\$93,369
12			\$80,563	\$85,339	\$90,469	\$95,861
13			\$83,045	\$87,810	\$92,962	\$98,343
14			\$85,523	\$90,300	\$95,444	\$100,824
15			\$88,025	\$92,783	\$97,925	\$103,305
16				\$94,024	\$100,407	\$105,797
17				\$97,056	\$107,282	\$112,755
26	\$73,231	\$73,231	\$89,330	\$98,361	\$108,587	\$114,060

*Designated Subject Credential (DSC)

MISCELLANEOUS PROVISIONS

1. \$1,583 for M.A. (prior to Class D and E); \$1,762 for Ed.D. or Ph.D.
2. Emergency credential may not pass Class A, Step 10
3. Cannot advance beyond Step 2 on Column A with less than B.A. +15.

SB 813 MINIMUM SALARY PROVISION

For the 2022-2023 year, the SB 813 minimum teacher salary shall be \$61,203
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
2022-2023**

Coaching Stipends

Advisor Stipends

**Factors based on B-5 of the Base Salary Schedule
\$65,274.00**

Head Varsity Football Coach (1)				
Head Coaches of:			Head Coaches of:	Assistant Coaches of:
	\$5,548		\$6,201	
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
				Band Director
				Senior Class
				Student Store
				Newspaper
				Yearbook
				FFA
				Head Campus Supervision
				Play Director
				Chorus
				Pep Squad
				Wellness Coordinator
				Stage Band
				Junior Class
				Sophomore Class
				Freshmen Class
				Band Auxiliary
				AVID Coordinator
				CSF
				Character Counts
				Link Crew
				Assistant Pep Squad
				Web Master
				Campus Supervision
				Academic Decathlon
				Forensics
				Mock Trial
				Science Olympiad
				Cyber Quest
				History Day Coach
				Photography
				FBLA
				FHA/HERO Club Advisor

Department Head Stipends	
1-12 Sections in the Department	\$2,282
13-22 Sections in the Department	\$2,696
23-32 Sections in the Department	\$3,319
33-42 Sections in the Department	\$3,933
43-52 Sections in the Department	\$4,565
53-65 Sections in the Department	\$5,187
66-79 Sections in the Department	\$5,811
80+ Sections in the Department	\$6,431

Alternative Sites (TPHS, ACHS, SVCHS and TAS)		
Director of Student Activities - TPHS, ACHS and SVCHS		\$1,958
Coaching - TPHS, ACHS and SVCHS - 4 per site		\$1,632
Newspaper Advisor - TPHS, ACHS and SVCHS		\$1,305
Yearbook Advisor - TPHS, ACHS and SVCHS		\$1,305
PLC Leads - TAS		\$750

Approved 6/17/21

TULARE JOINT UNION HIGH SCHOOL DISTRICT
Base Salary Schedule - 185 days
2022-2023

Step	2022-2023
1	\$55,681
2	\$58,158
3	\$60,546
4	\$62,907
5	\$65,274

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	2022-2023
1	\$46.96
2	\$49.05
3	\$51.06
4	\$53.05
5-7	\$55.05
8-14	\$57.77
15-16	\$60.64
17	\$63.64

[Hourly Rates 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 of the Adult School/Home Teaching/Independent Study Salary Schedule. For the 2022-2023 school year, the rate is \$35.22.

DATE OF PAYMENTS

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

Approved 6/17/21

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
CERTIFICATED MANAGEMENT-COUNSELOR SALARY SCHEDULE
2022-2023**

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.

**TULARE JOINT UNION HIGH SCHOOL DISTRICT
MANAGEMENT SALARY SCHEDULE
2022-2023**

	Job Code	Work Year	Step I	Step II	Step III	Step IV	Step V	Step VI
District Nurse	2213	195	93,567	95,477	97,387	100,251	103,115	106,934
Director - Vocational Nurse Education	1767	210	104,070	105,979	107,889	109,799	112,663	116,482
Education Technology Coordinator	TBD	200	111,996	113,961	115,926	117,890	120,838	124,767
Dean of Students	1504	205	112,978	114,943	116,908	119,855	122,803	126,732
Assistant Director - Adult Education	1770	205	112,978	114,943	116,908	119,855	122,803	126,732
Athletic Director	1702	195	113,961	115,926	117,890	121,820	123,785	127,715
School Psychologist	2402	205	114,943	116,908	118,873	121,820	124,767	128,967
Assistant Principal	2224	207	125,750	127,715	129,679	132,627	135,574	139,602
Principal - Alternative Education	2310	207	127,715	129,679	131,644	134,592	137,539	141,567
Agriculture Director	TBD	225	129,679	131,644	133,609	136,556	138,521	142,451
Director - Special Education	1722	225	136,556	138,521	140,486	143,433	146,381	150,507
Director - Child Welfare & Safety		225	145,398	147,363	149,328	152,275	155,222	159,447
Director - Adult Education	1769	225	145,398	147,363	149,328	152,275	155,222	159,447
Principal	2310	225	149,328	151,293	153,258	156,205	159,152	163,376
Assistant Superintendent	TBD	226	154,240	156,205	158,170	161,117	164,064	168,387

Miscellaneous Provisions

1. Salaries paid in 12 equal payments, beginning July 1.
2. \$3,500 stipend for Ed.D. or Ph.D
3. 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

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

Date of Payments

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

Classified Salary Schedule
2022-2023

Range	Job Title	Paid Days Includes Paid Holidays	A	B	C	D	E	F	G
1	Dairy Herdsman	260	15.44	16.52	17.68	18.91	20.24	21.66	23.17
	Food Service Worker	195							
	Food Service Utility Worker	195							
2	Accompanist	198	15.90	17.02	18.21	19.48	20.85	22.31	23.87
3	Clerical Pool Clerk	208	16.38	17.53	18.75	20.07	21.47	22.97	24.58
4	Food Service Worker - Lead	195	16.87	18.05	19.32	20.67	22.12	23.66	25.32
5	Aide - Adult School	198	17.38	18.59	19.90	21.29	22.78	24.37	26.08
	Computer Lab Aide	198							
	Instructional Aide - Special Education	198							
	Instructional Aide - Sign Language	198							
	Instructional Aide	198							
	Tutorial Supervision Aide	198							
Instructional Aide - HW Lab	198								
6	Locker Room Attendant	205	17.90	19.15	20.49	21.93	23.46	25.10	26.86
	Switchboard/Receptionist	198							
	Farm Secretary	198							
7	Accounting Clerk II/Banking Clerk	228	18.44	19.73	21.11	22.59	24.17	25.86	27.67
	School Media/Textbook Clerk	260							
	Career Technician	198							
	Counseling Aide	208							
8	Attendance Clerk	198	18.99	20.32	21.74	23.26	24.89	26.63	28.50
	Counseling - Secretary I	228							
	Secretary - Special Education - Site	208							
	Groundskeeper	260							
	Custodian	260							
	Custodian Utility Worker	260							
	Adult School Clerk I	260							
9	Asst. Principal Secretary	228	19.56	20.93	22.39	23.96	25.64	27.43	29.35
	Secretary II - Superintendent	260							
	Counseling Secretary II	260							
	Technology Secretary	260							
	MOT Secretary	260							
	Transportation Clerk/Dispatcher	260							
	Job Developer	208							
10	Custodian/Bus Driver	260	20.15	21.56	23.06	24.68	26.41	28.26	30.23
	Groundskeeper/Bus Driver	260							
11	Account Clerk II	260	20.75	22.20	23.76	25.42	27.20	29.10	31.14
	Work-Based Learning Coordinator	198							
12	Principal's Secretary - Alternative Education	208	21.37	22.87	24.47	26.18	28.02	29.98	32.07
	Special Education Administrative Secretary	260							
	Adult School Administrative Secretary	260							
	Adult School Clerk II	260							
	Lead Groundskeeper	260							
	Lead Custodian	260							
Bus Driver	195								
13	Vehicle Service Assistant/Bus Driver	260	22.01	23.55	25.20	26.97	28.86	30.88	33.04
14	Payroll Clerk	260	22.67	24.26	25.96	27.78	29.72	31.80	34.03
	Warehouse/Purchasing Agent	260							
	Maintenance Worker	260							
	Maintenance Worker/Bus Driver	260							
15	Accounting Specialist	260	23.35	24.99	26.74	28.61	30.61	32.76	35.05
	Bus Driver Trainer	260							
	Pool Maintenance Technician	260							
	Health Service Aide (LVN)	198							
	Principal's Secretary	260							
16	Auto Mechanic	260	24.06	25.74	27.54	29.47	31.53	33.74	36.10
	Bus Mechanic	260							
	Electrician	260							
	HVAC Technician	260							
	Technology Technician I	260							
	Data Analyst I	260							
	Carpenter	260							
17			24.78	26.51	28.37	30.35	32.48	34.75	37.18
18	Lead Mechanic	260	25.52	27.31	29.22	31.26	33.45	35.79	38.30
19			26.29	28.13	30.09	32.20	34.46	36.87	39.45
20			27.07	28.97	31.00	33.17	35.49	37.97	40.63
21			27.89	29.84	31.93	34.16	36.55	39.11	41.85
22			28.72	30.73	32.88	35.19	37.65	40.29	43.11
23			29.58	31.66	33.87	36.24	38.78	41.49	44.40
24			30.47	32.61	34.89	37.33	39.94	42.74	45.73
25	Technology Technician II	260	31.39	33.58	35.93	38.45	41.14	44.02	47.10
	Data Analyst II	260							
26			32.33	34.59	37.01	39.60	42.38	45.34	48.52
27			33.30	35.63	38.12	40.79	43.65	46.70	49.97

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 the 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
2022-2023**

MANAGEMENT TEAM	JOB CODE	WORK YEAR	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Business Manager	1930	260	113,855	120,295	126,718	135,588	145,079	155,235
Director - Facilities	1766	260	110,644	116,886	123,127	131,746	140,968	150,836
Director - Technology	1765	260	110,644	116,886	123,127	131,746	140,968	150,836
Maintenance & Operations Supervisor	1085	260	82,629	87,043	91,472	97,875	104,726	112,057
Director - Food Services	1763	260	75,695	82,003	88,311	94,493	101,107	108,185
Transportation Supervisor	2647	260	75,695	82,003	88,311	94,493	101,107	108,185
Attendance Coordinator	5907	208	69,387	71,907	74,426	79,636	85,211	91,175
Social Worker	2939	208	69,387	71,907	74,426	79,636	85,211	91,175
Campus Food Service Manager	1917	220	53,995	55,803	57,542	61,570	65,880	70,492
Rehab Specialist Case Worker	2405	208	48,070	49,377	50,683	54,231	58,027	62,089

CONFIDENTIAL	JOB CODE	WORK YEAR	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Executive Secretary	6401	260	73,871	76,251	78,630	84,134	90,023	96,325
Administrative Assistant Human Resources	1011	260	57,060	58,771	60,535	64,773	69,307	74,159
Assistant Superintendent's Secretary	7307	260	57,060	58,771	60,535	64,773	69,307	74,159
Business Manager's Secretary	7388	260	57,060	58,771	60,535	64,773	69,307	74,159

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 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 employee and eligible dependents.

RETIREMENT BENEFIT

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

DATE OF PAYMENTS

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

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EXPLANATION OF THE BUDGET PROCESS

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

Budgeting is a year-round process with many people participating in the preparation. The cycle begins in the fall of the school year and continues until the following year. A Budget Advisory Committee is formed to provide input. The Budget Advisory Committee consists of the District Superintendent; Assistant Superintendent for Human Resources and Business; Assistant Superintendent for Student Services and Special Programs; Assistant Superintendent for Curriculum, Technology and Assessment; Business Manager; Director of Facilities; Director, Child Welfare and Safety; Educational Technology Coordinator; 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; 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 85% 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.

Beginning with the 2022-23 fiscal year, the district reserve cap requires that a school district's adopted or revised budget pursuant to EC Section 42127 shall not contain a combined assigned or unassigned ending general fund balance of more than 10 percent of those funds. Assigned and unassigned balances within the Special Fund for Other than Capital Outlay shall also be included within the 10 percent reserve cap.
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
2022-2023**

For Preparation of the 2022-2023 Budget		DEADLINE
1.	Present Budget Calendar and Budget Policy to the Board.	September 16, 2021
2.	Budget Advisory Committee Meeting - 4:00 PM	October 5, 2021
3.	Administration will establish Budget Calendar and preliminary formulas for allocation of personnel and supplies.	October/November 2021
4.	First Interim Report - Budget to Actuals through October 31, 2021.	November 18, 2021
5.	Budget Advisory Committee Meeting - 4:00 PM	December 7, 2021
6.	Discuss budget preparation with Principals and Directors at Cabinet.	January 19, 2022
7.	Present Budget Formula to the Board for approval.	January 20, 2022
8.	Budget Advisory Committee Meeting - 4:00 PM	January 25, 2022
9.	Review enrollment projections relative to actuals for current year.	February 2022
10.	Budget requests outside of formula allocations to the District Office from Principals.	March 3, 2022
11.	Second Interim Report - Budget to Actuals through January 31, 2022.	March 3, 2022
12.	Budget Advisory Committee Meeting - 4:00 PM	March 29, 2022
13.	Present estimated ending balances for current year to the Board for review.	May 5, 2022
14.	Budget Advisory Committee review of proposed budget - 4:00 PM	May 24, 2022
15.	Budget available to public for review.	May 27, 2022
16.	Submit Budget to Board for public hearing.	June 2, 2022
17.	Budget adoption by Board.	June 16, 2022
18.	File 2022-2023 Budget with County Superintendent of Schools.	June 30, 2022
19.	County Superintendent reviews 2022-2023 Budget.	August 2022
20.	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.	2018-2019	2019-2020	2020-2021	2021-2022	Proposed 2022-2023
TEXTBOOKS - BASIC	41000					
		\$48.00	\$48.00	\$0.00	\$48.00	\$48.00
BOOKS & OTHER REFERENCE MATERIALS	42000					
Library		\$2.40	\$2.40	\$2.00	\$2.40	\$2.40
Audio/Visual		\$1.00	\$1.00	\$0.00	\$0.00	\$0.00
OTHER EXPENSE OF INSTRUCTION						
Athletics	43000	\$49.88	\$55.00	\$49.50	\$55.00	\$55.00
Attendance	43000	\$1.00	\$1.00	\$0.80	\$1.00	\$1.00
Classroom Instructional	43000	\$55.00	\$55.00	\$44.00	\$55.00	\$55.00
Counseling Supplies	43000	\$10.00	\$10.00	\$8.00	\$10.00	\$10.00
Graduation Supplies	43000	\$5.00	\$5.00	\$4.00	\$5.00	\$5.00
Library Supplemental	43000	\$2.60	\$2.60	\$2.10	\$2.60	\$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	\$4.00 min. \$1,600	\$5.00 min. \$2,000	\$5.00 min. \$2,000
Student Incentives & Recognition	43000	\$10.00 min. \$2,000	\$10.00 min. \$2,000	\$0.00 min. \$1,600	\$10.00 min. \$2,000	\$10.00 min. \$2,000
Summer School Supplies (per est. ADA)	43000	\$4.50	\$4.50	\$0.00	\$4.50	\$0.00
Textbook Supplies	43000	\$1.00	\$1.00	\$0.80	\$1.00	\$1.00
Teacher Travel and Conferences	52000	\$5.00 min. \$2,000	\$5.00 min. \$2,000	\$4.00 min. \$1,600	\$5.00 min. \$2,000	\$5.00 min. \$2,000
Textbook Binding Repair	56000	\$2.00	\$2.00	\$1.60	\$2.00	\$2.00
Repairs	56000	\$5.00	\$5.00	\$4.00	\$5.00	\$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	\$25.50 min. \$5,000
Athletics	57000	\$45.53	\$50.00	\$50.00	\$50.00	\$50.00
Equipment	44000 64000 65000	\$14.00	\$14.00	\$11.20	\$14.00	\$14.00

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

Est. Enrollment 2022-2023: 5733 (MO - 1649; TU - 1708; TW - 1947; TP/CS - 31; SV - 225; AC - 173)

**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.