



Tulare Joint Union High School District

**2017-2018 Budget
June 19, 2017**

**Presented by
Vivian Hamilton, Business Manager**



GOALS OF BUDGET REPORT

- **Enrollment and Attendance Trends**
- **Current Year Revenue and Expenditures**
- **Structural Deficit**
- **Local Control Funding Formula**
- **Budget Priorities**
- **Budget Assumptions**
- **Multi-Year Projections**
- **Next Steps**



CALPADS and ADA

- **October 2014 – 5,325 students (-5)**
- **October 2015 – 5,360 students (+35)**
- **October 2016 – 5,486 students (+126)**
- **October 2017 – 5,639 students (+153) (Estimate)**

- **2014-2015 P2 ADA – 4,974 (Attendance Percentage 93.41% of 5,325)**
- **2015-2016 P2 ADA – 5,082 (Attendance Percentage 94.81% of 5,360)**
- **2016-2017 P2 ADA – 5,195 (Attendance Percentage 94.69% of 5,486)**
- **2017-2018 P2 ADA – 5,278 (Attendance Percentage est. 93.60% of 5,639)**

A 1% increase in attendance equals \$566,200 additional funding



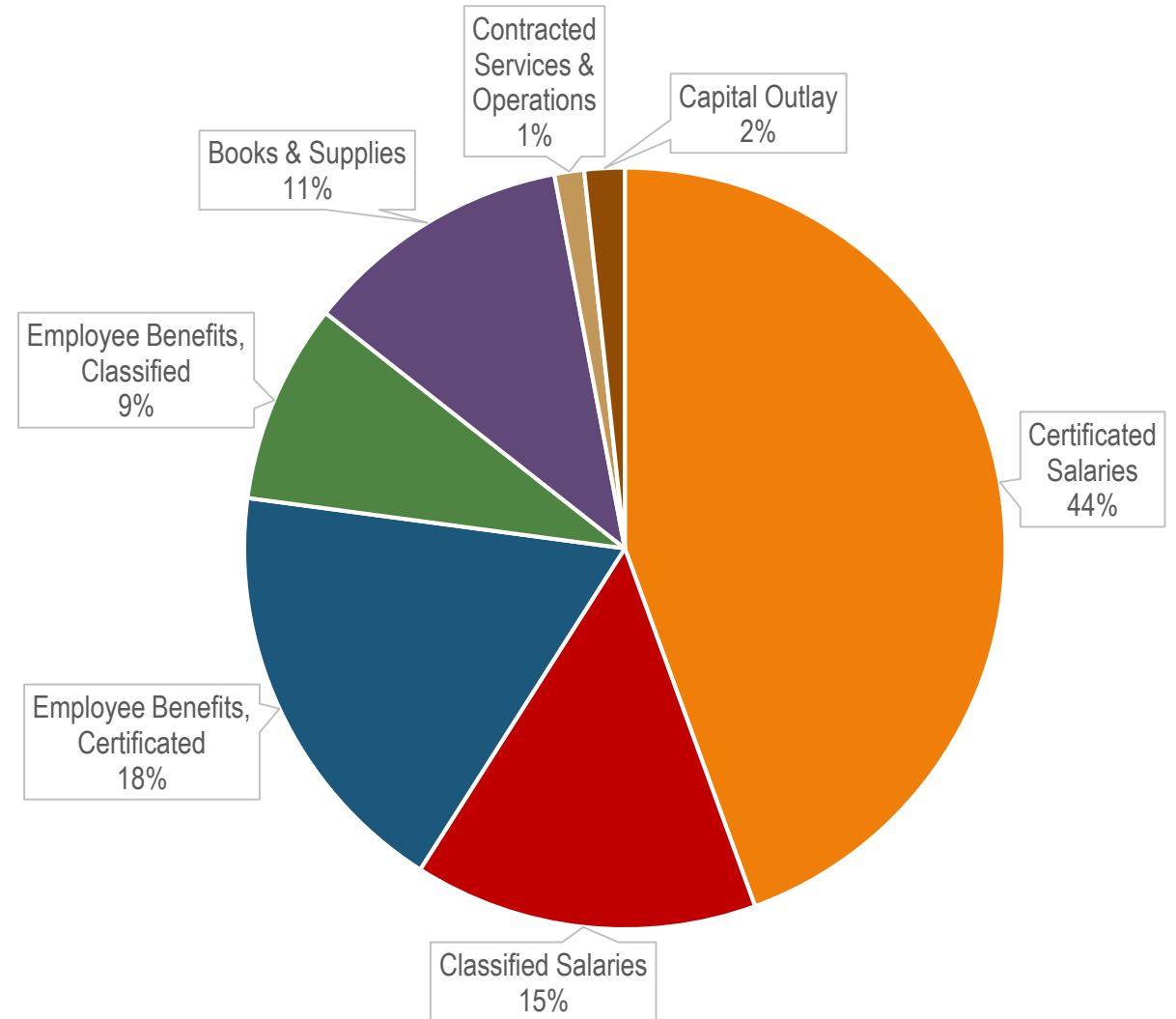
2017-2018 BUDGET SUMMARY (Restricted & Unrestricted)

Estimated Beginning Balance		\$ 12,299,159
Total Revenue		\$ 66,174,557
Expenditures		
Certificated Salaries	\$ 28,940,590	
Classified Salaries	9,502,984	
Employee Benefits	17,302,050	
Books & Supplies	3,849,732	
Contracted Services & Operations	7,437,882	
Capital Outlay	821,800	
Other Outgo:		
- State Special Schools \$10,000		
- Transfer to TCOE for Severely Handicapped \$882,950		
- Debt Service \$55,000		
- Transfer to Fund 110 for Adult Encroachment \$300,000		
- Transfer from Fund 130 for Indirect Costs (\$134,490)	1,113,460	
Total Expenditures		\$ 68,968,498
Projected Ending Fund Balance, June 30, 2018*		9,505,218
The unrestricted fund balance is \$7,317,452 or 10.61%		



Projected Expenditures

● Certificated Salaries	\$28,940,590
● Classified Salaries	\$ 9,502,984
● Employee Benefits, Certificated	\$11,773,640
● Employee Benefits, Classified	\$ 5,528,410
● Books & Supplies	\$ 3,849,732
● Contracted Services & Operations	\$ 7,437,882
● Capital Outlay	\$ 821,800
● Other Outgo	\$ 1,113,460
● Total Expenditures	\$68,968,498





Projected Structural Deficit (Year over year changes only)

	2017-2018	2018-2019
Base Grant Increase	\$ 701,193	\$1,178,026
Step & Column	581,190	624,173
Negotiated Increases	1,670,939	0
STRS Increase	903,830	534,490
PERS Increase	268,331	155,184
Structural Deficit*	(\$2,723,097)	(\$ 135,821)

* A budget deficit that results from a fundamental imbalance in receipts and expenditures, as opposed to one that is based on one-time or short-term factors.



Local Control Funding Formula

Factors	9-12
Adjusted grant per ADA	\$8,939
% Enrollment eligible	72.95%
72.95% of Supplemental	\$1,304
17.95% of Concentration (percentage above 55%)	\$802
Total 2017-18 LCFF target grant per ADA	\$11,045

Tulare Joint Union High School District – 2017-18

2017-18 LCFF Per ADA Funding	Projected 2017-18 ADA	Projected 2017-18 LCFF Total Revenue
\$10,683	5,278	\$57,588,524



Budget Priorities

- **Staffing ratio at 25 to 1, not including Special Education**
- **Student learning opportunities**
- **Formula allocations increased in most areas due to input from Budget Advisory Committee**
- **Local Control Accountability Plan (LCAP)**
 - **All students will graduate college and career ready.**
 - **All English Learners will improve their English Language Acquisition and achievement.**
 - **All students will be part of a positive learning environment where they feel welcomed, valued, safe, and engaged as part of a greater community.**



Budget Assumptions

- **Enrollment growth of 153**
- **COLA 1.56%**
- **Step & Column and negotiated salary increases**
- **Health benefit increases for certificated**
- **Staffing ratio 25:1, excluding Special Education**
- **Certificated staff growth (next slide)**
- **Classified staff growth (next slide)**
- **Increased employer costs for STRS and PERS**
- **Inclusion of Deferred Maintenance and Technology (formerly in Fund 400)**



Growth Staffing

- **Certificated Staff**

■ TW Teachers (3.0 FTE)	\$ 303,960	
■ AVID Coordinator (0.20 FTE)	23,930	
■ TU Special Education Math Teacher (1.0 FTE)	101,320	
■ Math Coach Additional Period (0.60 FTE)	68,200	
■ ELD Coordinator Reclassification (1.0 FTE)	11,980	
		\$ 509,390

- **Classified Staff**

■ MO Tutorial Supervision Aide (0.44 FTE)	\$ 14,440	
■ ACHS Family Community Liaison (0.50 FTE)	28,210	
■ TU Health Aide (1.0 FTE)	51,740	
■ SV Babysitting Aide (1.0 FTE)	28,880	
		\$ 123,270
	TOTAL	\$ 632,660



Multi-Year Projections

Description	Object Codes	2016-2017 Projected Year Totals	% Change	2017-2018 Projection	% Change	2018-2019 Projection	% Change	2019-2020 Projection
Total Revenue	8010-8999	65,402,126	1.18%	66,174,557	4.58%	69,202,777	4.15%	72,071,592
Expenditures								
Certificated Salaries	1000-1999	28,254,002	2.43%	28,940,590	2.56%	29,680,103	2.53%	30,430,703
Classified Salaries	2000-2999	8,473,255	12.15%	9,502,984	2.00%	9,693,044	2.00%	9,886,904
Employee Benefits	3000-3999	15,828,493	9.31%	17,302,050	10.42%	19,105,200	2.70%	19,620,980
Books and Supplies	4000-4999	4,750,782	-18.97%	3,849,732	0.00%	3,849,730	0.00%	3,849,730
Contracted Services & Operations	5000-5999	5,666,372	31.26%	7,437,882	0.00%	7,437,860	0.00%	7,437,860
Capital Outlay	6000-6999	1,053,327	-21.98%	821,800	-100.00%	-	0.00%	-
Other Outgo	7100-7699	2,487,542	-55.24%	1,113,460	0.00%	1,113,460	0.00%	1,113,460
Total Expenditures		66,513,773	3.69%	68,968,498	2.77%	70,879,397	2.06%	72,339,637
Net Increase (Decrease) in Fund Balance		(1,111,647)		(2,793,941)		(1,676,620)		(268,045)
Net Beginning Fund Balance		13,410,806		12,299,159		9,505,218		7,828,598
Ending Fund Balance		12,299,159		9,505,218		7,828,598		7,560,553
Restricted		2,315,741		2,187,766		2,526,410		2,729,354
Assigned - One Year's LCFF Growth		2,471,493		1,785,238		2,471,493		2,471,493
Total Available Reserves - by Amount		7,511,925		5,532,214		2,830,695		2,359,706
Total Available Reserves - by Percentage		11.29%		8.02%		3.99%		3.26%



Next Steps

- **June 19, 2017**
 - **Approve District's 2017-2018 LCAP**
 - **Approve Sierra Vista Charter's 2017-2018 LCAP**
 - **Approve Accelerated Charter's 2017-2018 LCAP**
 - **Approve 2017-2018 Budget**
- **July 20, 2017**
 - **Budget revisions after State budget is signed by Governor**
 - **Update Board of Trustees**
- **August 17, 2017**
 - **Present prior year (unaudited) financial report to Board of Trustees**
- **September 7, 2017**
 - **Approve 2016-2017 unaudited financial report**
 - **Update Board of Trustees**
- **October 4, 2017**
 - **CALPADS Day enrollment count**
 - **Update Board of Trustees at October 5, 2017 meeting**

Thank you to the Tulare Joint Union High School District Board of Trustees

“Quality Schools Preparing Exceptional Students”

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

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

EXPECTED GRADUATE OUTCOMES: Our students will...

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