

TULARE JOINT UNION HIGH SCHOOL DISTRICT

2021-2022 Budget

June 17, 2021



1

Presented by

Vivian Hamilton, Business Manager

GOALS OF THE BUDGET REPORT

Enrollment and
Attendance
Trends

Current Year
Revenue and
Expenditures

Local Control
Funding
Formula

Budget
Priorities

Budget
Assumptions

Multi-Year
Projections

Next Steps



October 2018 – 5,621 students (+77)

October 2019 – 5,686 students (+65)

October 2020 – 5,700 students (+17)

October 2021 – 5,700 students (+0 estimate)

2018-2019 P2 ADA – 5,293 (Attendance Percentage 96.10% of 5,621)

2019-2020 P2 ADA – 5,456 (Attendance Percentage 95.96% of 5,686)

2020-2021 P2 ADA – 5,456 (Funded at 2019-2020 due to COVID)

2021-2022 P2 ADA – 5,491 (Attendance Percentage est. 96% of 5,700)

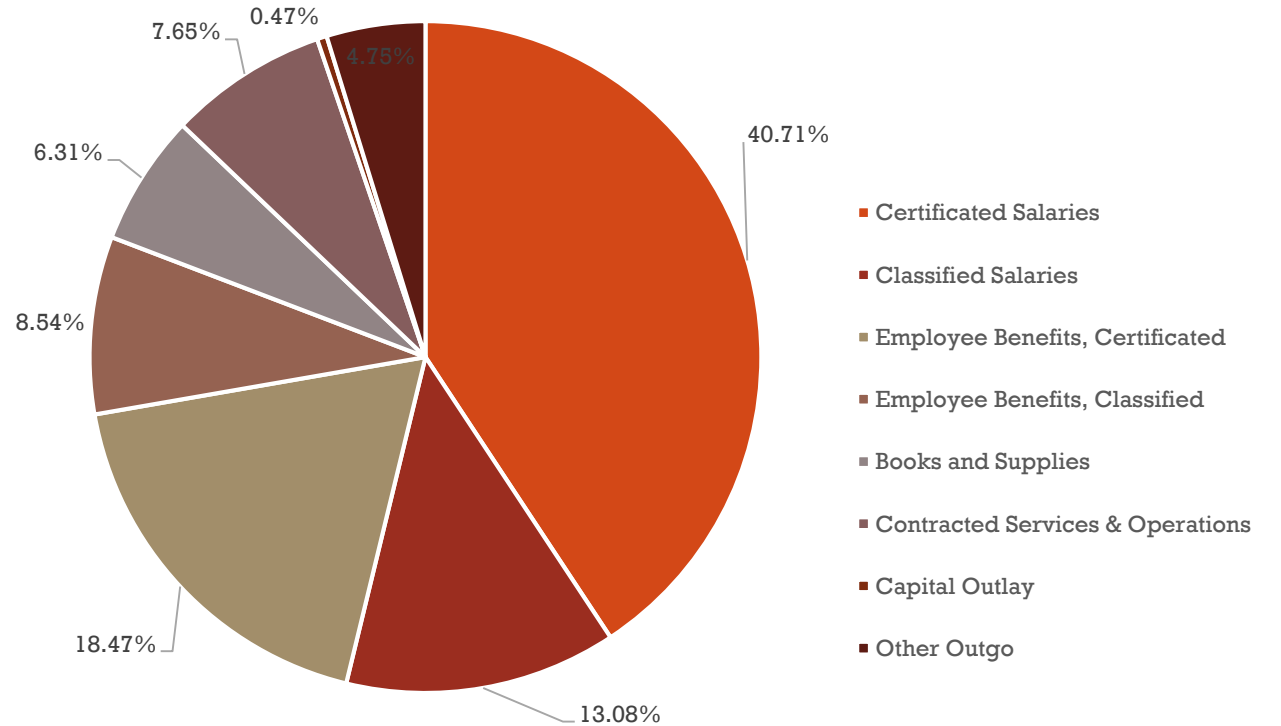
A 1% increase in attendance equals \$689,799

BUDGET SUMMARY RESTRICTED & UNRESTRICTED

Estimated Beginning Balance		15,563,607
Total Revenue		85,918,896
Expenditures		
Certificated Salaries	35,135,928	
Classified Salaries	11,289,152	
Employee Benefits	23,315,529	
Books and Supplies	5,447,111	
Contracted Services & Operations	6,606,110	
Capital Outlay	406,600	
Other Outgo	4,103,440	
Total Expenditures		86,303,870
Total Unrestricted Reserves - by Amount		12,633,731
Total Unrestricted Reserves - by Percentage		14.64%

PROJECTED EXPENDITURES

Expenditures		
Certificated Salaries	40.71%	35,135,928
Classified Salaries	13.08%	11,289,152
Employee Benefits, Certificated	18.47%	15,941,209
Employee Benefits, Classified	8.54%	7,374,320
Books and Supplies	6.31%	5,447,111
Contracted Services & Operations	7.65%	6,606,110
Capital Outlay	0.47%	406,600
Other Outgo	4.75%	4,103,440
Total Expenditures		86,303,870



LOCAL CONTROL FUNDING FORMULA

Factors	9-12
Adjusted grant per ADA	\$10,058
% Enrollment eligible	72.45%
72.45% of Supplemental	\$1,440
17.45% of Concentration (percentage above 55%)	\$867
Total 2021-22 LCFF grant per ADA	\$12,365

Tulare Joint Union High School District – 2021-2022		
2021-22 LCFF Per ADA Funding	Projected 2021-2022 ADA	Projected 2021-2022 LCFF Total Revenue
\$12,365	5,491	\$68,976,619

BUDGET PRIORITIES

- Student learning opportunities
- Teacher staffing ratio at 25 to 1, not including Special Education
- Included an estimated Local Control Accountability Plan (LCAP) spending plan designed to continue to meet the District's 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.*

BUDGET ASSUMPTIONS

- Enrollment growth of 27 (over 2019-2020)
- COLA of 3.84% on LCFF
- Step and Column included
- Negotiations with CTA have just completed but are not included in the budget. The budget will be revised in July to include these costs.
- Negotiations with CSEA have not been completed
- Temporary reduction in STRS employer rate
- Per-Student Formula Allocations restored to 2019-2020 levels

MULTI-YEAR PROJECTIONS

		2020-2021		2021-2022		2022-2023		2023-2024
	Object	Projected	%	2021-2022	%	2022-2023	%	2023-2024
Description	Codes	Year Totals	Change	Projection	Change	Projection	Change	Projection
Revenue								
LCFF Sources	8010-8099	65,734,802	4.93%	68,976,619	1.36%	69,913,569	1.66%	71,076,079
Federal Revenue	8100-8299	9,874,719	-49.12%	5,024,737	-33.51%	3,340,967	0.00%	3,340,967
State Revenue	8300-8599	5,054,516	75.31%	8,861,120	-50.74%	4,364,939	1.61%	4,435,216
Local Revenue	8600-8799	2,983,215	2.45%	3,056,420	-1.63%	3,006,620	-1.66%	2,956,820
Total Revenue		83,647,252	2.72%	85,918,896	-6.16%	80,626,095	1.47%	81,809,082
Expenditures								
Certificated Salaries	1000-1999	32,299,633	8.78%	35,135,928	-5.98%	33,035,130	1.51%	33,534,299
Classified Salaries	2000-2999	10,296,285	9.64%	11,289,152	-3.84%	10,855,750	1.95%	11,067,114
Employee Benefits	3000-3999	21,248,139	9.73%	23,315,529	-3.52%	22,494,285	3.44%	23,268,088
Books & Supplies	4000-4999	9,083,651	-40.03%	5,447,111	-30.91%	3,763,341	0.00%	3,763,341
Contracted Services & Operation	5000-5999	6,925,934	-4.62%	6,606,110	-13.97%	5,683,214	0.00%	5,683,214
Capital Outlay	6000-6999	621,070	-34.53%	406,600	-44.42%	225,980	0.00%	225,980
Other Outgo	7100-7699	4,947,122	-17.05%	4,103,440	-2.59%	3,997,306	-37.53%	2,497,306
Total Expenditures		85,421,834	1.03%	86,303,870	-7.24%	80,055,006	-0.02%	80,039,342
Net Increase (Decrease) in Fund Balance		(1,774,582)		(384,974)		571,089		1,769,740
Net Beginning Fund Balance		17,338,189		15,563,607		15,178,633		15,749,722
Ending Fund Balance		15,563,607		15,178,633		15,749,722		17,519,462
Restricted		2,485,353		2,544,902		4,385,175		4,385,175
Total Available Reserves - By Amount		13,078,254		12,633,731		11,364,547		13,134,287
Total Available Reserves - By Percentage		15.31%		14.64%		14.20%		16.41%

NEXT STEPS

- June 15, 2021
 - Legislature adopts 2021-2022 State Budget Act
- June 17, 2021
 - Approve 2021-2022 District LCAP and Budget
- July 22, 2021
 - Budget revisions after State budget is signed by Governor
 - Update Board of Trustees
- August 19, 2021
 - Present prior year (unaudited) financial report to Board of Trustees
- September 2, 2021
 - Approve 2020-2021 unaudited financial report
- October 6, 2021
 - CalPADS Day enrollment count
 - Update Board of Trustees

THANK YOU TO THE TULARE JOINT UNION HIGH SCHOOL DISTRICT BOARD OF TRUSTEES

“Quality Schools Preparing Exceptional Students”

VISION: Our students will have 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