

# **TULARE JOINT UNION HIGH SCHOOL DISTRICT**

2024-2025 Budget

June 13, 2024

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Presented by

Vivian Hamilton, Chief Business Officer

# 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

# CALPADS AND ADA

October 2021 – 5,764 students (+64)

October 2022 – 5,745 students (-19)

October 2023 – 5,673 students (-72)

October 2024 – 5,673 students (0 estimated)

2021-2022 P2 ADA – 5,383 (Attendance Percentage 93.39% of 5,764)

2022-2023 P2 ADA – 5,403 (Attendance Percentage 94.04% of 5,745)

2023-2024 P2 ADA – 5,343 (Attendance Percentage 94% of 5,673)

2024-2025 P2 ADA – 5,368 (Attendance Percentage est. 94% of 5,673)

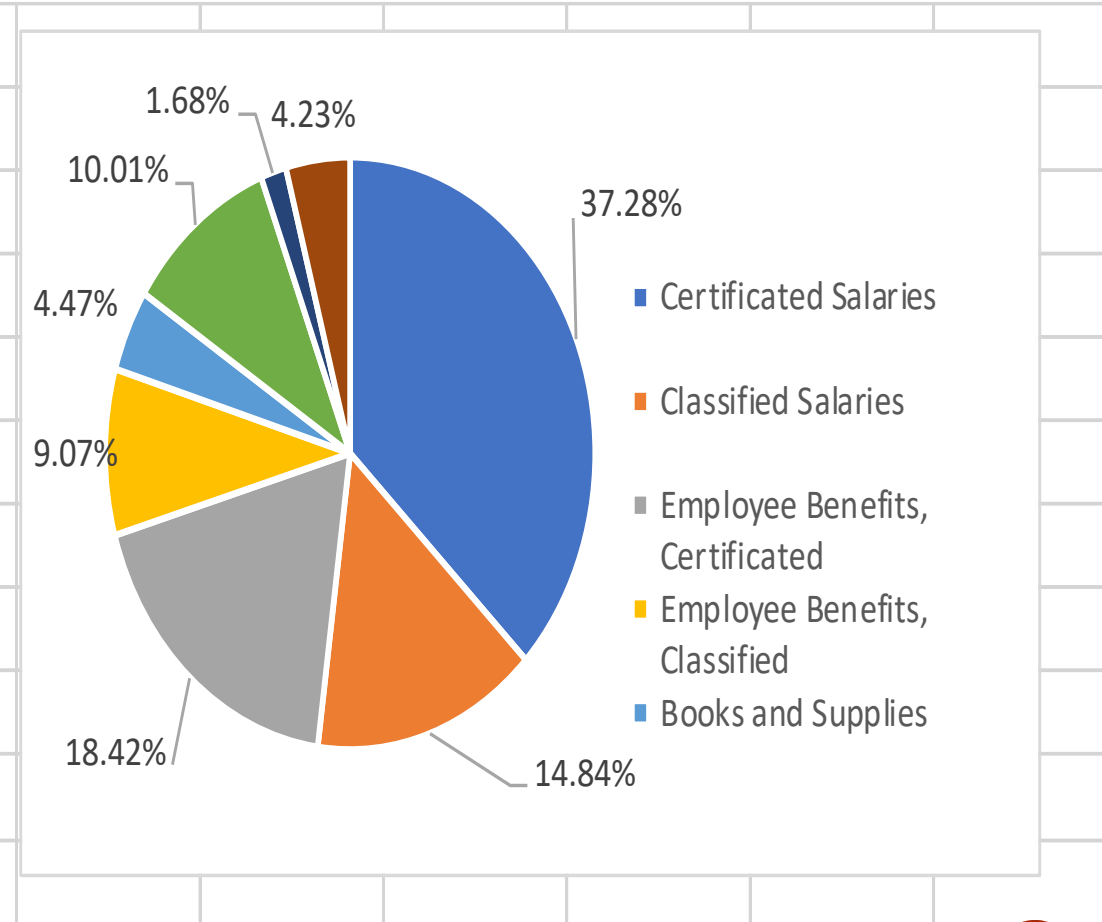
A 1% increase in attendance equals \$939,789

# BUDGET SUMMARY RESTRICTED & UNRESTRICTED

Estimated Beginning Balance		26,661,608
Total Revenue		114,735,564
Expenditures		
Certificated Salaries	43,378,632	
Classified Salaries	17,263,580	
Employee Benefits	31,985,473	
Books and Supplies	5,205,942	
Contracted Services & Operations	11,644,493	
Capital Outlay	1,957,150	
Other Outgo	4,926,866	
Total Expenditures		116,362,136
Total Unrestricted Reserves - by Amount		6,853,310
Total Unrestricted Reserves - by Percentage		5.89%

# PROJECTED EXPENDITURES

Expenditures			
Certificated Salaries	37.28%	43,378,632	
Classified Salaries	14.84%	17,263,580	
Employee Benefits, Certificated	18.42%	21,430,267	
Employee Benefits, Classified	9.07%	10,555,206	
Books and Supplies	4.47%	5,205,942	
Contracted Services & Operations	10.01%	11,644,493	
Capital Outlay	1.68%	1,957,150	
Other Outgo	4.23%	4,926,866	
<b>Total Expenditures</b>		<b>116,362,136</b>	



# LOCAL CONTROL FUNDING FORMULA

<b>Factors</b>	<b>9-12</b>
Adjusted grant per ADA	\$12,596
% Enrollment eligible	79.55%
79.55% of Supplemental	\$1,982
24.55% of Concentration (percentage above 55%)	\$1,988
<b>Total 2024-2025 LCFF grant per ADA</b>	<b>\$16,566</b>

<b>Tulare Joint Union High School District – 2024-2025</b>		
2024-2025 LCFF Per ADA Funding	Projected 2024-2025 ADA	Projected 2024-2025 LCFF Total Revenue
\$16,566	5,109	\$84,635,329

# 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

- No change in Enrollment (from 2023-24)
- COLA of 1.07% on LCFF (based on Governor's May Revise)
- Step and Column included
- Negotiations with CTA have not been completed
- Negotiations with CSEA have not been completed
- Positions added as approved by Board



# MULTI-YEAR PROJECTIONS

		2023-24		2024-2025		2025-2026		2026-2027
	Object	Projected	%	2024-2025	%	2025-2026	%	2026-2027
Description	Codes	Year Totals	Change	Projection	Change	Projection	Change	Projection
Revenue								
LCFF Sources	8010-8099	89,014,358	1.15%	90,038,947	3.32%	93,027,590	3.08%	95,892,770
Federal Revenue	8100-8299	10,652,852	-62.92%	3,949,694	0.00%	3,949,694	0.00%	3,949,694
State Revenue	8300-8599	8,562,624	76.79%	15,138,162	-37.65%	9,438,162	0.00%	9,438,162
Local Revenue	8600-8799	5,706,963	-1.72%	5,608,761	-4.57%	5,352,558	-1.39%	5,278,177
Total Revenue		113,936,797	0.70%	114,735,564	-2.59%	111,768,004	2.50%	114,558,803
Expenditures								
Certificated Salaries	1000-1999	42,770,062	1.42%	43,378,632	1.46%	44,011,998	1.46%	44,654,864
Classified Salaries	2000-2999	15,623,560	10.50%	17,263,580	3.52%	17,871,901	3.45%	18,488,795
Employee Benefits	3000-3999	31,597,149	1.23%	31,985,473	-8.67%	29,212,567	1.65%	29,693,642
Books & Supplies	4000-4999	8,145,425	-36.09%	5,205,942	0.00%	5,205,942	0.00%	5,205,942
Contracted Services & Operation	5000-5999	14,067,480	-17.22%	11,644,493	-5.57%	10,995,715	0.68%	11,070,324
Capital Outlay	6000-6999	2,991,574	-34.58%	1,957,150	-40.22%	1,170,000	0.00%	1,170,000
Other Outgo	7100-7699	4,365,508	12.86%	4,926,866	-5.17%	4,672,114	0.73%	4,706,130
Total Expenditures		119,560,758	-2.68%	116,362,136	-2.77%	113,140,237	1.63%	114,989,697
Net Increase (Decrease) in Fund Balance		(5,623,961)		(1,626,572)		(1,372,233)		(430,894)
Net Beginning Fund Balance		32,285,569		26,661,608		25,035,036		23,662,803
Ending Fund Balance		26,661,608		25,035,036		23,662,803		23,231,909
Restricted		16,619,543		18,181,726		17,674,309		16,968,534
Total Available Reserves - By Amount		10,042,065		6,853,310		5,988,494		6,263,375
Total Available Reserves - By Percentage		8.40%		5.89%		5.29%		5.45%

# NEXT STEPS

- June 13, 2024
  - Board Approve 2024-2025 District LCAP and Budget
- June 15, 2024
  - Legislature adopts 2024-2025 State Budget Act
- July 18, 2024
  - Budget revisions after State budget is signed by Governor
  - Update Board of Trustees
- August 15, 2024
  - Present prior year (unaudited) financial report to Board of Trustees
- September 5, 2024
  - Approve 2023-2024 unaudited financial report
- October 3, 2024
  - 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 21<sup>st</sup> 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