

# 2024-2025

## Tulare Joint Union High School District Priorities:

- *Improve Student Outcomes and Performance*
- *Maintain Safe Schools*
- *Manage Facilities and Student Growth*
- *Maintain the Fiscal Integrity of the District and Fund the Board Priorities*
- *Staff TJUHSD with Qualified Personnel and Maintain a Positive Work Environment*
- *Continue to Strengthen Internal and External Communication Systems*

## Tulare Joint Union High School District LCAP Goals:

- *All students will demonstrate successful completion of a broad course of study and will meet the a-g requirements upon graduation, in order to be prepared to transition to college or a career.*
- *All English Learners will demonstrate improvement in their English Language skills as evidenced through course grades, ELPAC scores and CAASPP scores.*
- *TJUHS D will maintain a positive learning environment where all students and parents feel welcomed, valued, safe and engaged in the academic success of our students.*
- *All Students with Disabilities will demonstrate improvement in their Academic Achievement as evidenced through course grades, CAASPP scores, and graduation rates.*
- *Reduce the suspension rate of students at Countryside Community Day High School and Tech Prep High School.*





**BOARD OF TRUSTEES**

Laura Fonseca  
Craig Hamilton  
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**DISTRICT  
ADMINISTRATION**

**Lucy Van Scyoc, Ed.D.**  
Superintendent

**Tammy Aldaco**  
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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 11, 2024

Board of Trustees  
Tulare Joint Union High School District

Re: **2024-2025 District Budget**

Dear Board Members:

This book is a summary of the proposed 2024-2025 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 2024-2025 budget presents a decrease in fund balance for the coming year of approximately \$1.6 million. This budget summary includes approximately \$23.6 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.

In his May Revision, Governor Newsom includes total funding of \$109.1 billion for all K-12 education programs. This is the same funding level from his January budget proposal. Despite the dramatic decline in revenues of the last two years, the Governor continues his commitment to funding education by using a combination of reserves, borrowing, and inter-year deferrals. Budget hearings are currently taking place and the Legislature will have a budget to the Governor by June 15 constitutional deadline. Once the final State budget has been enacted, this budget will need to be adjusted.

Our District remains committed to providing educational opportunities for all students and this budget reflects that commitment.

Sincerely,

Vivian Hamilton  
Chief Business Officer





**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**2024-2025**

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<b>1</b>	<b><u>BUDGET SUMMARIES</u></b> Contains the budget information in summary form.  Budget Summary 2024-2025 Budget Summary 2023-2024
<b>2</b>	<b><u>GENERAL FUND INCOME</u></b> Explains the basis for estimating income, particularly state aid and district taxes. Contains charts and schedules containing financial information.  Estimated CalPADS Enrollment and ADA Sources of the Operating Dollars (Chart) General Fund Income Summary of Sources of Income Sources of Funds for Operating Expense - Historical Chart Explanation of the Basis for Estimating Income
<b>3</b>	<b><u>EXPENDITURE POLICIES</u></b> This section is the heart of the report. It contains the formulas for allocating personnel and supplies which make up approximately 80% of the total budget. A detailed analysis of appropriations for supplies, maintenance projects, and capital outlay is in this section.  How the Operating Budget is Spent (Charts) General Fund Expenditures Budget Comparisons Expenditure Policies/Salaries Formula for Allocating Certificated Personnel Expenditure for Policies/Supplies and Services Formula for Allocating Supplies Analysis of Appropriations for Supplies and Services Explanation of Funds Allocated for Maintenance Projects
<b>4</b>	<b><u>BUDGET WORKSHEETS</u></b> This section gives a breakdown by line item of all expenditures.  Budget Worksheets
<b>5</b>	<b><u>OTHER FUND BUDGETS</u></b> This section contains budgets of funds other than the General Fund which must be approved by the Board of Trustees. They are listed below.  Adult Education Budget (Fund 110) Cafeteria Budget (Fund 130) Capital Facilities-Developer Fees Budget (Fund 251) Special Reserve Capital Budget (Fund 400) Bond Interest & Redemptions 1 & 2 Budget (Fund 510) Farm Budget (Fund 631) Warehouse/Revolving Budget (Fund 660) Self-Insurance Liability/Property Budget (Fund 671) Self-Insurance Health & Welfare Budget (Fund 672) Student Body Budget (Fund 950)



**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**2024-2025**

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<b>6</b>	<b><u>SALARY INFORMATION</u></b> This section contains miscellaneous attachments related to certificated and classified personnel as well as general budget information.  <b><u>Certificated Personnel</u></b> 2024-2025 School Calendar Certificated Personnel Salary Schedule Special Services Salary Schedule Base Salary Schedule Certificated Management-Counselor Salary Schedule Management Salary Schedule  <b><u>Classified Personnel</u></b> Classified Salary Schedule Classified Management Team/Confidential Salary Schedule
<b>7</b>	<b><u>MISCELLANEOUS INFORMATION</u></b> Explanation of the Budget Program Summary of the Budget Policy Budget Calendar Formulas for Allocating Supplies Explanation of Budget Classifications and Accounting Terms Classification of Income Income Accounting Terms





**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
2024-2025 BUDGET SUMMARY**

**I. 2024-2025 Estimated Beginning Balance** \$26,661,608

**II. 2024-2025 Estimated Income**

Local Control Funding Formula	\$90,038,947	
Federal Sources	\$3,949,694	
State Sources	\$15,138,162	
Local Sources	\$5,608,761	
Other Authorized Transfers In	\$0	
Total		<u>\$114,735,564</u>

**III. 2024-2025 TOTAL ESTIMATED AVAILABLE FUNDS** \$141,397,172

**IV. 2024-2025 Estimated Expenditures**

Certificated Salaries	(10000's)	\$43,378,632	
Classified Salaries	(20000's)	\$17,263,580	
Employee Benefits	(30000's)	\$31,985,473	
Books and Supplies	(40000's)	\$5,205,942	
Contracted Services & Operations	(50000's)	\$11,644,493	
Capital Outlay	(60000's)	\$1,957,150	
Other Outgo	(70000's)	\$4,926,866	
Total			<u>\$116,362,136</u>

**V. 2024-2025 ESTIMATED ENDING FUND BALANCE** \$25,035,036

**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
2023-2024 BUDGET SUMMARY**

**I. 2023-2024 Beginning Balance** \$32,285,569

**II. 2023-2024 Estimated Income**

Local Control Funding Formula	\$89,014,358	
Federal Sources	\$10,652,852	
State Sources	\$8,562,624	
Local Sources	\$5,706,963	
Other Authorized Transfers In	\$0	
Total		<u>\$113,936,797</u>

**III. 2023-2024 TOTAL ESTIMATED AVAILABLE FUNDS** \$146,222,366

**IV. 2023-2024 Estimated Expenditures**

Certificated Salaries	(10000's)	\$42,770,062	
Classified Salaries	(20000's)	\$15,623,560	
Employee Benefits	(30000's)	\$31,597,149	
Books and Supplies	(40000's)	\$8,145,425	
Contracted Services & Operations	(50000's)	\$14,067,480	
Capital Outlay	(60000's)	\$2,991,574	
Other Outgo	(70000's)	\$4,365,508	
Total			<u>\$119,560,758</u>

**V. 2023-2024 ESTIMATED ENDING FUND BALANCE** \$26,661,608

**ESTIMATED CalPADS  
ENROLLMENT and ACTUAL ATTENDANCE  
2024-2025**

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 2024-2025 is given below. The district is taking a conservative approach and estimating no change in enrollment.

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

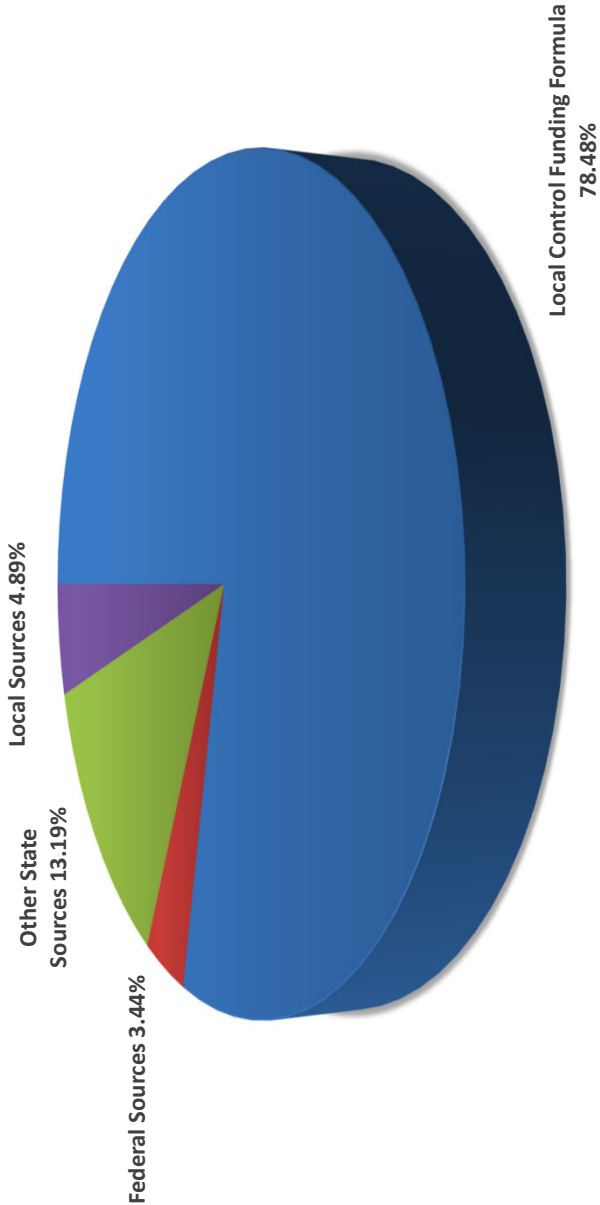
Tulare Union High School	1622
Tulare Western High School	1886
Mission Oak High School	1741
Accelerated Charter High School	179
Tech Prep High School	35
Sierra Vista Charter High School	181
Countryside High School	29
<b>Total Estimated Enrollment</b>	<u>5673</u>
<b>Total Estimated A.D.A.</b>	<u>5368</u>

**LOCAL CONTROL FUNDING FORMULA (LCFF)**

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

A. 2024-2025 Base	<u>\$12,596</u>
B. 2024-2025 Supplemental	<u>\$1,982</u>
C. 2024-2025 Concentration	<u>\$1,988</u>
<b>2024-2025 Funding per ADA</b>	<u>\$16,566</u>
<b>2023-2024 Funding per ADA</b>	<u>\$16,231</u>

# SOURCES OF THE OPERATING DOLLARS 2024-2025



## 2024-2025 GENERAL FUND INCOME

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	Audited Actual 2022-2023	2023-2024	Projected 2024-2025
	Beginning Balance	Beginning Balance	Beginning Balance

<b>BEGINNING FUND BALANCE</b>	<b>19,260,115</b>	<b>32,285,569</b>	<b>26,661,608</b>
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SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2022-2023	2023-2024	2024-2025
	Actual Income	Projected Income as of 5/29/24	Projected Budget

**REVENUE LIMIT/LCFF SOURCES**

80110 LCFF STATE AID-CURRENT YEAR	59,019,173	48,155,849	49,044,475
80111 LCFF STATE AID CHARTERS - CURRENT YEAR	3,387,350	4,515,852	4,469,345
80120 EDUCATION PROTECTION ACCOUNT	5,177,089	20,919,199	21,052,419
80121 EDUCATION PROTECTION ACCOUNT - CHARTER	55,078	66,684	64,800
80190 STATE AID-PRIOR YEAR	25,775	0	0
80191 STATE AID CHARTERS-PRIOR YEAR	709,081	0	0
80210 HOMEOWNERS EXEMPTION	78,716	0	0
80410 COUNTY AND DISTRICT TAXES SECURED ROLL TAXES	12,333,787	15,407,908	15,407,908
80420 UNSECURED ROLL TAXES	882,634	0	0
80430 PRIOR YEARS TAXES	212,101	0	0
80440 SUPPLEMENTAL TAXES	165,645	0	0
80450 ED REV. AUGMENTATION FUNDS	28,779	0	0
80470 COMMUNITY REDEVELOPMENT FUNDS	181,028	0	0
80471 REDEVELOPMENT PTF RESIDUAL DISTRIBUTIONS	647,592	0	0
80472 REDEVELOPMENT AGENCY ASSET LIQUIDATION	0	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	-51,134	0
<b>REVENUE LIMIT/LCFF SOURCES TOTAL</b>	<b>82,903,829</b>	<b>89,014,358</b>	<b>90,038,947</b>

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2022-2023	2023-2024	2024-2025
	Actual Income	Projected Income as of 5/29/24	Projected Budget
<b>FEDERAL REVENUE</b>			
81810 SPECIAL EDUCATION ENTITLEMENT	1,156,146	1,226,817	1,209,743
81820 SPECIAL EDUCATION DISCRETIONARY GRANTS	177,700	0	0
82200 CHILD NUTRITION PROGRAM	138,140	0	0
82800 US WILDLIFE RESERVE FUNDS	988	0	0
82900 ALL OTHER FEDERAL REVENUE			
30100 IASA Title I Basic Grants	1,540,773	1,929,280	1,571,430
31820 ESSA - School Improvement Funding	0	178,351	374,815
32120 ESSER II	419	0	0
32130 ESSER III	3,957,185	4,269,795	0
32140 ESSER III LLM	409,839	1,892,159	0
32160 Expanded Learning Opportunities Grant-ESSER II	446,592	0	0
32170 Expanded Learning Opportunities Grant-GEER II	155,236	0	0
32180 Expanded Learning Opportunities Grant-ESSER III	1,602	0	0
32190 Expanded Learning Opportunities Grant-ESSER III LLM	127,929	337,279	0
35500 Vocational Education Act (VEA)	198,940	239,141	254,241
35550 Vocational Education Act (VEA) - Adult Education	62,684	85,051	97,851
40350 IASA Title II Teacher Quality	222,624	225,833	225,833
41270 Title IV - ESSA	120,546	121,036	121,036
42010 Title III - Immigrant Education Program	1,289	11,359	0
42030 Title III - Limited English Proficiency (LEP)	105,226	94,745	94,745
56340 American Rescue Plan	6,534	38,415	0
58138 Environmental Education Grant	0	3,591	0
<b>FEDERAL REVENUE TOTAL</b>	<b>8,830,392</b>	<b>10,652,852</b>	<b>3,949,694</b>
<b>OTHER STATE REVENUES</b>			
85200 CHILD NUTRITION	751,302	0	0
85500 MANDATED COST REIMBURSEMENTS \$55.76	24,345	20,000	25,875
85600 STATE LOTTERY REVENUE			
11000 State Lottery \$177 x 5368 ADA	1,246,415	881,960	948,012
63000 Proposition 20 Instructional Materials \$72 x 5368 ADA	621,132	347,596	385,632
85900 ALL OTHER STATE REVENUE			
00000 Unrestricted Resources	886,973	876,716	1,227,740
63310 Ca. Community Schools Partnership Act Grant-Planning	0	200,000	0
63320 Ca. Community Schools Partnership Act Grant-Implementation	0	0	5,700,000
63710 CalWORKS for ROCP-Adult	227,476	50,000	50,000
63870 Career Technical Education Incentive Grant (CTEIG)	419,125	612,244	574,289
63880 K-12 Strong Workforce	936,782	261,713	479,521
65200 Special Education: Project Workability I	102,730	119,010	119,010
65370 Special Education: Learning Recovery	290,312	0	0
65460 Mental Health	0	0	486,000
67620 Arts, Music, Inst. Material Grant	3,393,674	0	0
67700 Prop 28	0	982,542	982,542
70100 Ag Vocational Grant	49,620	34,939	34,939
73990 Equity Multiplier	0	442,556	442,624
74220 In-Person Instruction	148,688	51,370	0
74350 Learning Recovery Emergency Block Grant	8,307,141	0	0
76900 STRS On-Behalf Pension Contributions	3,339,652	3,681,978	3,681,978
<b>OTHER STATE REVENUES TOTAL</b>	<b>20,745,367</b>	<b>8,562,624</b>	<b>15,138,162</b>

SOURCE OF REVENUE	CURRENT YEAR		NEXT YEAR
	2022-2023	2023-2024	2024-2025
	Actual Income	Projected Income as of 5/29/24	Projected Budget
<b><u>OTHER LOCAL REVENUES</u></b>			
86250 REDEVELOPMENT AGENCY	275,898	150,000	170,000
86310 SALE OF EQUIPMENT, SUPPLIES	25,248	20,000	20,000
86500 LEASES AND RENTALS	62,843	50,000	50,000
86600 INTEREST (3.305% x 31 MIL)	648,634	1,031,000	1,031,000
86601 INTEREST - NON-TREASURY ACCOUNTS	34	200	200
86602 INTEREST - FEDERAL/STATE	-3,649	-1,000	-1,000
86620 NET INCREASE (DECREASE) FMV INVESTMENTS	-123,510	0	0
86770 INTERAGENCY SERVICES BETWEEN LEAs	20,000	30,000	30,000
86890 ALL OTHER FEES & CONTRACTS	169	150	100
86910 PLUS: MISC FUNDS NON-REVENUE LIMIT (50%) ADJUSTMENT	0	0	0
86990 ALL OTHER LOCAL REVENUE			
00000 Athletic Gate Receipts	209,793	200,400	292,600
00000 Miscellaneous	1,294,106	548,100	545,000
05640 Medi Cal MAA	136,031	890,000	650,000
90112 CALSHAPE Grant	441,180	0	0
90283 Pro-Youth	313,140	307,200	305,210
90361 San Joaq Valley Air Pollution	0	60,000	32,650
90564 Medi Cal	25,063	30,000	40,000
99817 Trust	383,403	0	0
86991 OTHER LOCAL REVENUE-E RATE SUBSIDY	334,015	30,000	30,000
87920 SPECIAL ED, SELPA TRANSFERS FROM CO. OFFICES	3,022,530	2,360,913	2,413,001
<b><u>LOCAL REVENUES TOTAL</u></b>	<b><u>7,064,929</u></b>	<b><u>5,706,963</u></b>	<b><u>5,608,761</u></b>
<b><u>OTHER AUTHORIZED TRANSFERS IN</u></b>			
89800 CONTRIBUTIONS FROM UNRESTRICTED SOURCES	0	0	0
<b><u>OTHER AUTHORIZED TRANSFERS IN TOTAL</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>TOTAL INCOME (Exclusive of Beginning Balance)</b>	<b>119,544,516</b>	<b>113,936,797</b>	<b>114,735,564</b>
<b>TOTAL NET BEGINNING BALANCE AND INCOME</b>	<b>138,804,631</b>	<b>146,222,366</b>	<b>141,397,172</b>

## **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 2024-2025.



**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	
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
2023-2024	89,211,732	83.24%	6,963,059	6.50%	6,683,385	6.24%	4,310,714	4.02%	0	0.00%	107,168,890
2024-2025	90,038,947	78.48%	3,949,694	3.44%	15,138,162	13.19%	5,608,761	4.89%	0	0.00%	114,735,564

## **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**

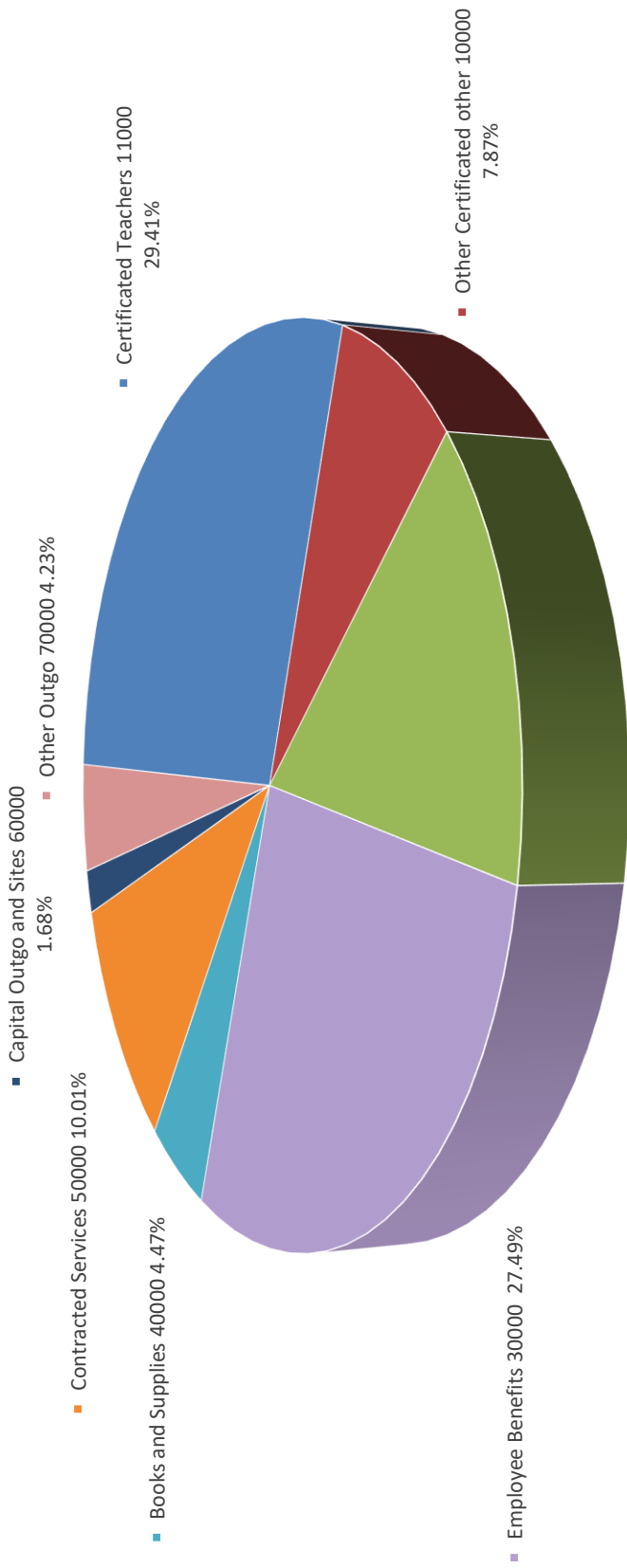
In addition to the Local Control Funding Formula income that comes from the state, special purpose apportionments are available to assist in financing such programs as master plan for special education. In the budgeting process, consideration must be given to the possibility that these programs may be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

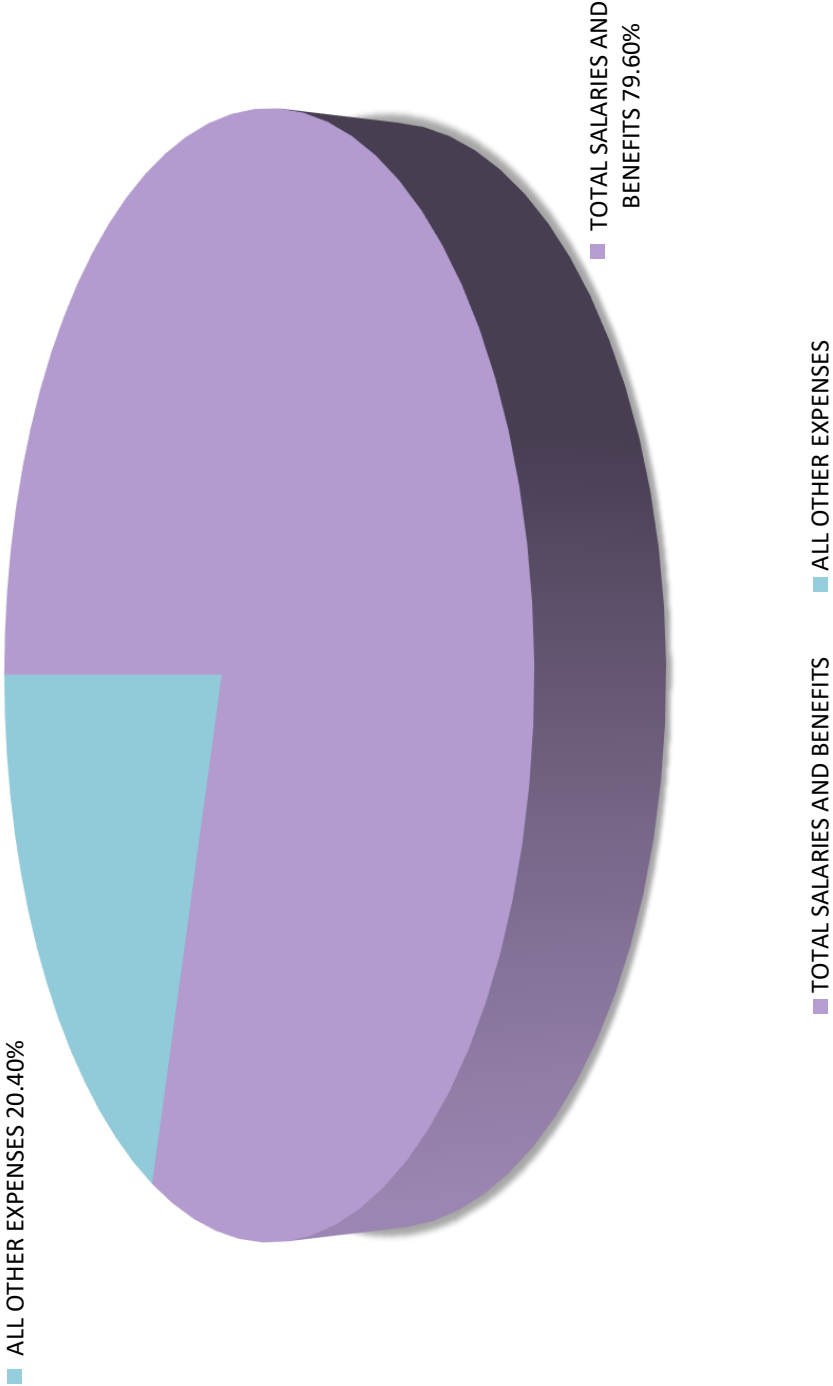
Examples of local income not used as a portion of the Local Control Funding Formula are interest earned on cash balance, miscellaneous sales of equipment and supplies, rental and lease of school facilities, and athletic gate receipts.

# HOW THE OPERATING BUDGET IS SPENT IN DETAIL 2024-2025



- Certified Teachers 11000
- Books and Supplies 40000
- Employee Benefits 30000
- Other Certified other 10000
- Contracted Services 50000
- Capital Outgo and Sites 60000
- Other Outgo 70000

# HOW THE OPERATING BUDGET IS SPENT 2024-2025



## 2024-2025 GENERAL FUND EXPENDITURES

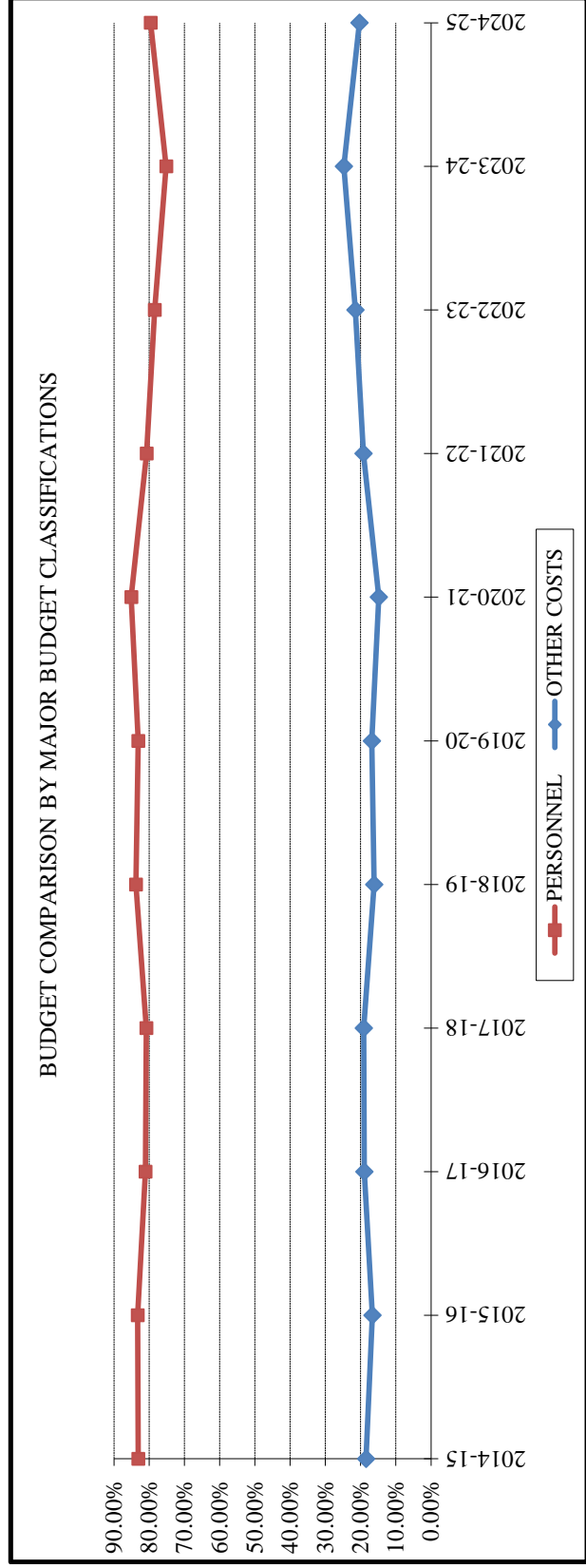
EXPENDITURE CLASSIFICATION		CURRENT YEAR		NEXT YEAR
		2022-2023 Actual Expenditures	2023-2024 Projected Expenditures as of: 5/29/24	2024-2025 Projected Budget
<b><u>10000</u></b> <b><u>CERTIFICATED SALARIES</u></b>				
11000	TEACHERS	29,818,207	32,832,523	33,069,868
11002	SUBSTITUTE TEACHERS	1,161,582	1,042,309	1,154,264
12000	CERTIFICATED PUPIL SUPPORT	3,338,012	3,429,530	3,499,590
13000	CERTIFICATED SUPERVISORS & ADMINISTRATORS	4,490,863	5,140,100	5,214,530
19000	OTHER CERTIFICATED SALARIES	296,011	325,600	440,380
	<b>TOTAL 10000</b>	<b>39,104,675</b>	<b>42,770,062</b>	<b>43,378,632</b>
<b><u>20000</u></b> <b><u>CLASSIFIED SALARIES</u></b>				
21000	INSTRUCTIONAL AIDES	1,586,792	2,099,170	2,169,360
21002	SUBSTITUTE INSTRUCTIONAL AIDES	2,303	13,500	13,500
22000	MAINTENANCE, OPERATIONS, AND TRANSPORTATION	6,177,357	6,708,000	6,831,360
22002	SUBSTITUTE MAINTENANCE, OPERATIONS, AND TRANSPORTATION	147,661	169,000	169,000
23000	CLASSIFIED SUPERVISORS & ADMINISTRATORS	866,142	977,000	1,122,660
24000	CLERICAL, TECHNICAL, AND OTHER OFFICE STAFF	3,199,909	3,591,460	3,725,450
24002	SUBSTITUTE CLERICAL, TECHNICAL, AND OTHER OFFICE STAFF	48,343	35,500	34,000
29000	OTHER CLASSIFIED	1,534,002	1,795,610	2,961,200
29002	SUBSTITUTE OTHER CLASSIFIED	0	3,000	3,000
29003	WORK STUDY STIPENDS	174,702	231,320	234,050
	<b>TOTAL 20000</b>	<b>13,737,210</b>	<b>15,623,560</b>	<b>17,263,580</b>
<b><u>30000</u></b> <b><u>EMPLOYEE BENEFITS</u></b>				
31000	STATE TEACHERS' RETIREMENT SYSTEM (31010, 31020)	10,627,664	11,738,828	11,927,568
32000	PUBLIC EMPLOYEES' RETIREMENT SYSTEM (32010, 32020)	3,075,329	4,315,223	4,390,000
33000	OLD AGE SURVIVORS DISABILITY INSURANCE (33012, 33022)	868,510	966,765	1,012,990
33000	MEDICARE (33013, 33023)	754,677	852,960	865,205
34000	HEALTH AND WELFARE BENEFITS (34010, 34020)	9,523,151	10,701,047	10,763,860
35000	STATE UNEMPLOYMENT INSURANCE (35010, 35020)	263,789	266,680	31,260
36000	WORKERS COMPENSATION INSURANCE (36010, 36020)	901,868	1,263,646	1,273,780
37000	OTHER POST EMPLOYMENT BENEFITS (37010, 37020)	612,552	637,000	730,810
39000	OTHER BENEFITS (39010, 39020)	831,066	855,000	990,000
	<b>TOTAL 30000</b>	<b>27,458,607</b>	<b>31,597,149</b>	<b>31,985,473</b>

## 2024-2025 GENERAL FUND EXPENDITURES

EXPENDITURE CLASSIFICATION		CURRENT YEAR		NEXT YEAR
		2022-2023 Actual Expenditures	2023-2024 Projected Expenditures as of: 5/29/24	2024-2025 Projected Budget
<b><u>40000</u></b>	<b><u>BOOKS AND SUPPLIES</u></b>			
41000	APPROVED TEXTBOOKS & CORE CURRICULA MATERIALS	1,909,464	1,609,448	947,256
42000	BOOKS & OTHER REFERENCE MATERIALS	10,726	5,170	175,000
43000	MATERIALS AND SUPPLIES	3,629,953	5,621,265	3,999,682
44000	NON-CAPITALIZED EQUIPMENT	3,206,074	909,542	84,004
	<b>TOTAL 40000</b>	<b>8,756,217</b>	<b>8,145,425</b>	<b>5,205,942</b>
<b><u>50000</u></b>	<b><u>CONTRACTED SERVICES AND OTHER OPERATING EXPENSE</u></b>			
51000	SUBAGREEMENTS FOR SERVICES	937,724	474,000	488,000
52000	TRAVEL AND CONFERENCE	301,432	503,716	1,260,152
53000	DUES AND MEMBERSHIPS	63,689	92,400	90,552
54000	INSURANCE	239,277	425,000	754,000
55000	OPERATIONS & HOUSEKEEPING SERVICES	2,532,190	2,748,200	2,206,950
56000	RENTS, LEASES, & NON-CAPITALIZED REPAIRS	2,462,494	5,115,928	3,112,598
57000	TRANSFERS OF DIRECT AND SUPPORT COSTS	0	0	0
58000	PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES	3,340,606	4,553,636	3,567,641
59000	COMMUNICATIONS	481,679	154,600	164,600
	<b>TOTAL 50000</b>	<b>10,359,089</b>	<b>14,067,480</b>	<b>11,644,493</b>
<b><u>60000</u></b>	<b><u>CAPITAL OUTLAY</u></b>			
61000	LAND/SITE IMPROVEMENTS	0	0	0
64000	NEW EQUIPMENT	1,061,666	2,991,574	1,957,150
65000	REPLACEMENT EQUIPMENT	0	0	0
	<b>TOTAL 60000</b>	<b>1,061,666</b>	<b>2,991,574</b>	<b>1,957,150</b>
<b><u>70000</u></b>	<b><u>OTHER OUTGO</u></b>			
71300	STATE SPECIAL SCHOOLS	7,805	0	0
71420	OTHER TUITION, EXCESS COSTS, AND/OR DEFICITS PAYMENTS TO COE	1,296,843	1,413,558	1,273,760
72820	OTHER TRANSFERS COE	0	0	745,206
73100	TRANSFERS OF INDIRECT COSTS	0	0	0
73500	TRANSFERS OF INDIRECT COSTS - INTERFUND	-260,820	-103,050	-148,500
74390	OTHER DEBT SERVICES - PRINCIPAL	37,771	55,000	56,400
76190	OTHER AUTHORIZED TRANSFERS OUT	4,960,000	3,000,000	3,000,000
	<b>TOTAL 70000</b>	<b>6,041,599</b>	<b>4,365,508</b>	<b>4,926,866</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>106,519,063</b>	<b>119,560,758</b>	<b>116,362,136</b>

**BUDGET COMPARISON  
2014-2015 TO 2024-2025  
BY MAJOR BUDGET CLASSIFICATIONS**

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>PERSONNEL COSTS</b>											
10000	45.39%	44.59%	43.74%	41.96%	42.23%	42.01%	43.51%	40.71%	37.83%	35.60%	37.28%
20000	13.85%	14.15%	12.58%	13.78%	13.68%	13.11%	13.46%	13.08%	13.06%	13.13%	14.84%
30000	23.89%	24.56%	24.74%	25.09%	27.92%	28.00%	28.18%	27.02%	27.58%	26.50%	27.49%
<b>TOTAL %</b>	<b>83.13%</b>	<b>83.30%</b>	<b>81.06%</b>	<b>80.83%</b>	<b>83.82%</b>	<b>83.12%</b>	<b>85.15%</b>	<b>80.81%</b>	<b>78.47%</b>	<b>75.23%</b>	<b>79.60%</b>
<b>OTHER COSTS</b>											
40000	7.31%	5.77%	6.28%	5.58%	5.21%	4.95%	5.04%	6.31%	6.85%	5.23%	4.47%
50000	9.47%	8.31%	8.49%	10.78%	9.38%	9.24%	8.35%	7.65%	9.35%	13.35%	10.01%
60000	0.03%	0.27%	1.45%	1.19%	0.25%	0.24%	0.18%	0.47%	1.35%	2.26%	1.68%
70000	1.63%	2.34%	2.72%	1.61%	1.35%	2.45%	1.28%	4.75%	3.98%	3.93%	4.23%
<b>TOTAL %</b>	<b>18.44%</b>	<b>16.69%</b>	<b>18.94%</b>	<b>19.17%</b>	<b>16.18%</b>	<b>16.88%</b>	<b>14.85%</b>	<b>19.19%</b>	<b>21.53%</b>	<b>24.77%</b>	<b>20.40%</b>



## **EXPENDITURE POLICIES**

### **Explanation of Proposed Appropriations for Salaries**

Salaries and Benefits represent the largest single item in the budget. They represent approximately 80% 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**

## **2024-2025 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  
2024-2025**

**1. TEXTBOOKS - BASIC**

Basic Textbooks \$48.00 per pupil enrolled

**2. OTHER BOOKS**

Library Books \$0.00 per pupil enrolled

**3. OTHER EXPENSE OF INSTRUCTION**

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 \$5.00 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	5673	x	\$48.00	\$272,304
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**OTHER BOOKS**

Library Books	5249	x	\$0.00	\$0
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**OTHER EXPENSE OF INSTRUCTION**

Attendance	5249	x	\$1.00	\$5,249	
Classroom Instruction Supplies	5673	x	\$55.00	\$312,015	
Counseling Supplies	5673	x	\$10.00	\$56,730	
Equipment	5673	x	\$14.00	\$79,422	
Graduation Supplies	5673	x	\$5.00	\$28,365	
Library Supplemental	5249	x	\$5.00	\$26,245	
Principal's Office Supplies	5673	x	\$5.00	\$28,365	min \$2,000
Repairs	5673	x	\$5.00	\$28,365	
Student Incentives and Recognition	5673	x	\$10.00	\$56,730	min \$2,000
Student Travel	5673	x	\$25.50	\$144,662	min \$5,000
Summer School Supplies	1000	x	\$0.00	\$0	
Teacher Travel and Conference	5673	x	\$5.00	\$28,365	min \$2,000
Textbook Binding Repair	5673	x	\$2.00	\$11,346	
Textbook Supplies	5249	x	\$1.00	\$5,249	
Travel-Athletics	5249	x	\$50.00	\$262,450	

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

**ADULT EDUCATION BUDGET**  
**(FUND 110)**  
**FOR THE FISCAL YEAR 2024-2025**

**ESTIMATED BEGINNING BALANCE July 1, 2024** **\$1,818,152**

**ESTIMATED INCOME**

82900	Federal Sources	\$301,658	
85900	State Sources	\$3,575,849	
86500	Rental Income	\$22,700	
86600	Interest	\$15,000	
86710	Adult Education Fees	\$197,500	
86770	Interagency Services Between LEAs	\$19,000	
86990	All Other Local Revenue	\$516,400	
			<b><u>\$4,648,107</u></b>

**TOTAL AVAILABLE FUNDS** **\$6,466,259**

**ESTIMATED EXPENDITURES**

10000	Certificated Salaries	\$2,217,150	
20000	Classified Salaries	\$449,130	
30000	Benefits	\$690,685	
34000	Health and Welfare	\$437,370	
43000	Other Supplies	\$263,293	
44000	Non-Capitalized Equipment	\$0	
52000	Travel	\$22,500	
53000	Dues and Memberships	\$500	
55000	Utilities	\$105,100	
56000	Rents, Leases, & Non-Capitalized Improvements	\$11,700	
58000	Services and Operating Expenses	\$183,600	
59000	Communications	\$12,200	
64000	Equipment	\$15,400	
			<b><u><u>\$4,408,628</u></u></b>

**ESTIMATED ENDING BALANCE June 30, 2025** **\$2,057,631**

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

**CAFETERIA BUDGET**  
**(FUND 130)**  
**FOR THE FISCAL YEAR 2024-2025**

**ESTIMATED BEGINNING BALANCE July 1, 2024** **\$3,161,179**

**ESTIMATED INCOME**

82200	Federal Subsidy	\$3,135,600	
85200	State Subsidy	\$1,136,200	
86340	Local Sales	\$94,300	
86600	Interest	\$75,900	
86990	Other Local Revenue	\$0	
			<b>\$4,442,000</b>

**TOTAL AVAILABLE FUNDS** **\$7,603,179**

**ESTIMATED EXPENDITURES**

22000	Salaries, Food Service	\$866,100	
23000-29003	Salaries, Classified Supervisors	\$385,820	
30000	Benefits	\$282,935	
34000	Health and Welfare	\$250,550	
43000	Other Supplies	\$103,000	
44000	Non-Capitalized Equipment	\$45,000	
47000	Food Supplies	\$1,497,900	
52000	Travel	\$7,500	
53000	Dues & Memberships	\$800	
56000	Rents, Leases, & Non-Capitalized Improvements	\$35,000	
58000	Services and Operating Expenses	\$219,210	
64000	Equipment	\$75,000	
73500	Transfers of Indirect Costs	\$136,500	
			<b>\$3,905,315</b>

**ESTIMATED ENDING BALANCE June 30, 2025** **\$3,697,864**



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

**CAPITAL FACILITIES - DEVELOPER FEES**  
**(FUND 251)**  
**FOR THE FISCAL YEAR 2024-2025**

<b>ESTIMATED BEGINNING BALANCE July 1, 2024</b>			<b>\$855,597</b>
<b>ESTIMATED INCOME</b>			
86600	Interest	\$59,400	
86810	Developer Fees	\$840,000	<u><b>\$899,400</b></u>
<b>TOTAL AVAILABLE FUNDS</b>			<u><u><b>\$1,754,997</b></u></u>
<b>ESTIMATED EXPENDITURES</b>			
56000	Rents, Leases, & Non-Capitalized Improvements	\$0	
58000	Services and Operating Expenses	\$0	
62000	Buildings and Improvements	\$800,000	<u><u><b>\$800,000</b></u></u>
<b>ESTIMATED ENDING BALANCE June 30, 2025</b>			<u><u><b>\$954,997</b></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 2024-2025**

<b>ESTIMATED BEGINNING BALANCE July 1, 2024</b>			<b>\$8,303,503</b>
<b>ESTIMATED INCOME</b>			
86600	Interest	\$495,000	
89190	Interfund Transfers In	\$3,000,000	<u><b>\$3,495,000</b></u>
<b>TOTAL AVAILABLE FUNDS</b>			<u><u><b>\$11,798,503</b></u></u>
<b>ESTIMATED EXPENDITURES</b>			
56000	Rents, Leases, & Non-Capitalized Improvements	\$0	
58000	Services and Operating Expenses	\$0	
62000	Buildings and Improvements	\$7,000,000	<u><u><b>\$7,000,000</b></u></u>
<b>ESTIMATED ENDING BALANCE June 30, 2025</b>			<u><u><b>\$4,798,503</b></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 2024-2025**

<b>ESTIMATED BEGINNING BALANCE July 1, 2024</b>			<b>\$13,794,856</b>
<b>ESTIMATED INCOME</b>			
86110	Secured Roll Taxes	\$6,085,000	<u><b>\$6,085,000</b></u>
<b>TOTAL AVAILABLE FUNDS</b>			<u><u><b>\$19,879,856</b></u></u>
<b>ESTIMATED EXPENDITURES</b>			
74330	Bond Redemptions	\$6,085,000	
74340	Bond Interest & Other Service Charges	\$0	<u><u><b>\$6,085,000</b></u></u>
<b>ESTIMATED ENDING BALANCE June 30, 2025</b>			<u><u><b>\$13,794,856</b></u></u>

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

**FARM ENTERPRISE BUDGET**  
**(FUND 631)**  
**FOR THE FISCAL YEAR 2024-2025**

**ESTIMATED BEGINNING NET ASSETS July 1, 2024** **\$70,692**

**ESTIMATED INCOME**

86600	Interest - Farm	\$500	
86990	Farm	\$72,710	
			<b>\$73,210</b>

**TOTAL AVAILABLE FUNDS**

**\$143,902**

**ESTIMATED EXPENDITURES**

**FARM**

19000	Certificated Salaries	\$4,800	
22000	Classified Salaries	\$18,340	
30000	Benefits	\$7,820	
34000	Health/Welfare	\$7,890	
43000	Other Supplies	\$37,679	
55000	Utilities	\$6,420	
56000	Rents, Leases, & Non-Capitalized Improvements	\$4,125	
58000	Services and Operating Expenses	\$3,535	
			<b>\$90,609</b>

**ESTIMATED ENDING NET ASSETS June 30, 2025**

**\$53,293**

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

**WAREHOUSE REVOLVING FUND**  
**(FUND 660)**  
**FOR THE FISCAL YEAR 2024-2025**

**ESTIMATED BEGINNING BALANCE July 1, 2024**

**\$95,923**

**ESTIMATED INCOME**

86390	Sale of Warehouse Items	\$50,000	
86600	Interest	\$400	

**\$50,400**

**TOTAL AVAILABLE FUNDS**

**\$146,323**

**ESTIMATED EXPENDITURES**

43000	Other Supplies	\$55,200	
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**\$55,200**

**ESTIMATED ENDING BALANCE June 30, 2025**

**\* \$91,123**

*	<u>\$91,123</u>	Ending Balance
	\$10,926	Cash
	\$80,197	Inventory

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

**SELF-INSURANCE PROPERTY/LIABILITY**  
**(FUND 671)**  
**FOR THE FISCAL YEAR 2024-2025**

**ESTIMATED BEGINNING BALANCE July 1, 2024**

**\$27,834**

**ESTIMATED INCOME**

86600	Interest	\$600	
86990	Other Local Revenue	\$50,000	

**\$50,600**

**TOTAL AVAILABLE FUNDS**

**\$78,434**

**ESTIMATED EXPENDITURES**

44000	Non-Capitalized Equipment	\$5,000	
56000	Rents, Leases, & Non-Capitalized Improvements	\$50,000	
58000	Services and Operating Expenses	\$2,000	

**\$57,000**

**ESTIMATED ENDING BALANCE June 30, 2025**

**\$21,434**

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

**SELF-INSURANCE HEALTH & WELFARE**  
**(FUND 672)**  
**FOR THE FISCAL YEAR 2024-2025**

**ESTIMATED BEGINNING BALANCE July 1, 2024**

**\$3,658,431**

**ESTIMATED INCOME**

86600	Interest	\$49,500
86740	General Fund Contributions	\$10,593,980
86740	Adult Contributions	\$437,370
86740	Cafeteria Contributions	\$250,550
86740	Farm Enterprise Contributions	\$7,890
86740	Retirees Contributions	\$1,060,000

**\$12,399,290**

**TOTAL AVAILABLE FUNDS**

**\$16,057,721**

**ESTIMATED EXPENDITURES**

58000 Payment for Medical Services

\$12,349,790

**\$12,349,790**

**ESTIMATED ENDING BALANCE June 30, 2025**

**\$3,707,931**

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

**STUDENT BODY BUDGET**  
**(FUND 950)**  
**FOR THE FISCAL YEAR 2024-2025**

**ESTIMATED BEGINNING BALANCE July 1, 2024**

**\$1,781,283**

**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

**\$1,223,087**

**TOTAL AVAILABLE FUNDS**

**\$3,004,370**

**ESTIMATED EXPENDITURES**

District	\$250,000
Farm	\$104,003
Tech Prep	\$30,000
Sierra Vista	\$2,200
Adult Education	\$15,363
Tulare Union	\$264,346
Tulare Western	\$309,185
Mission Oak	\$166,709

**\$1,141,806**

**ESTIMATED ENDING BALANCE June 30, 2025**

**\$1,862,564**



# Tulare Joint Union High School District

## School Calendar for 2024-2025

Month	M	T	W	TH	F	Instructional Days	Staff Work Days	Significant Dates	Explanation
<b>August 2024</b>				1	2				
	5	6	7	8	9	17	3	August 5-7	First Teacher Duty Days
	12	13	14	15	16			August 8	First Day of School
	19	20	21	22	23				
	26	27	28	29	30			August 27	Back to School Night (Minimum Day)
<b>September 2024</b>	②	3	4	5	6				
	9	10	11	12	13	19	0	September 2	Labor Day
	16	17	18	19	20			September 11	Fair Day
	23	24	25	26	27				
	30								
<b>October 2024</b>		1	2	3	4				
	7	8	9	10	11	22	0	October 4	9-Week Grading Period
	14	15	16	17	18			October 9	PSAT (Minimum Day)
	21	22	23	24	25			October 14	No School Day
	28	29	30	31					
<b>November 2024</b>					1				
	4	5	6	7	8	15	0	November 11	Veteran's Day
	⑪	12	13	14	15				
	18	19	20	21	22			November 25 - 29	Thanksgiving Holiday
	25	26	27	⑳	29				
<b>December 2024</b>	2	3	4	5	6				
	9	10	11	12	13	13	1	December 19	Teacher Duty Day
	16	17	18	19	20			(1st Semester - 86 days)	
	23	24	25	26	27			December 20 -	Winter Vacation
	30	31						January 10	
<b>January 2025</b>			1	2	3				
	6	7	8	9	10	14	0		
	13	14	15	16	17			January 20	Martin Luther King Day
	⑳	21	22	23	24				
	27	28	29	30	31				
<b>February 2025</b>	3	4	5	6	7				
	⑩	11	12	13	14	18	0	February 10	Lincoln's Birthday
	⑰	18	19	20	21			February 17	President's Day
	24	25	26	27	28				
<b>March 2025</b>	3	4	5	6	7				
	10	11	12	13	14	21	0	March 14	9-Week Grading Period
	17	18	19	20	21				
	24	25	26	27	28				
	31								
<b>April 2025</b>		1	2	3	4				
	7	8	9	10	11	16	0		
	14	15	16	17	18			April 14 -	Spring Vacation
	21	22	23	24	25			April 21	
	28	29	30						
<b>May 2025</b>				1	2				
	5	6	7	8	9	21	0		
	12	13	14	15	16			May 26	(2nd Semester - 94 Days)
	19	20	21	22	23			Memorial Day	
	⑳	27	28	29	30				
<b>June 2025</b>	2	3	4	5	6				
	9	10	11	12	13	4	1	June 4 - June 5	Last Day of School (Min. Day)
								June 6	Last Teacher Duty Day

**Total Student Instructional Days:** 180

<b>Minimum Days</b>
August 27
October 9
June 4
June 5

<b>Graduation</b>
Tulare Union - June 4, 2025
Mission Oak - June 5, 2025
Tulare Western - June 6, 2025

<b>Legend</b>	○ - Legal Holiday	□ - Grade Periods
	■ - Teacher Duty Day (No School)	■ - Non-School Day

**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**SALARY SCHEDULE**  
**2024-2025**

	A	B	C	D	E	
STEP	DSC* with less than BA	BA + 15	BA + 30	BA + 45	BA + 60	BA + 60 w/MA
1	\$71,057	\$71,057	\$71,057	\$71,057	\$73,329	\$79,577
2	\$71,057	\$71,057	\$71,057	\$71,057	\$76,225	\$82,458
3	\$71,057	\$71,057	\$71,057	\$71,057	\$79,102	\$85,354
4	\$71,057	\$71,057	\$71,057	\$76,017	\$81,985	\$88,234
5	\$71,057	\$71,057	\$73,354	\$78,900	\$84,865	\$91,114
6	\$71,955	\$71,955	\$76,246	\$81,777	\$87,759	\$94,010
7	\$74,860	\$74,860	\$79,128	\$84,671	\$90,626	\$96,875
8	\$77,730	\$77,730	\$81,996	\$87,530	\$93,510	\$99,758
9	\$80,612	\$80,612	\$84,878	\$90,422	\$96,375	\$102,637
10	\$83,506	\$83,506	\$87,769	\$93,315	\$99,269	\$105,522
11			\$90,643	\$96,186	\$102,165	\$108,402
12			\$93,534	\$99,078	\$105,034	\$111,294
13			\$96,415	\$101,948	\$107,929	\$114,176
14			\$99,293	\$104,839	\$110,810	\$117,056
15			\$102,198	\$107,721	\$113,690	\$119,937
16				\$109,162	\$116,572	\$122,831
17				\$112,682	\$124,555	\$130,908
26	\$85,020	\$85,020	\$103,712	\$114,196	\$126,069	\$132,422

\*Designated Subject Credential (DSC)

**MISCELLANEOUS PROVISIONS**

1. \$1,838 for M.A. (prior to Class D and E); \$2,045 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 2024-2025 year, the SB 813 minimum teacher salary shall be \$71,057 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.

Effective 7/1/23  
Approved 9/7/23

## Special Services 2024-2025

### Coaching Stipends

### Advisor Stipends

**Factors based on B-5 of the Base  
Salary Schedule \$75,783.00**

#### Head Varsity Football Coach (1)

\$7,199

#### Head Coaches of:

\$6,442

Baseball  
Basketball  
Soccer  
Track  
Softball  
Volleyball  
Wrestling

#### Head Coaches of:

\$5,684

Cheerleading  
Cross Country  
Golf  
Swimming  
Tennis  
Water Polo  
Frosh Football  
JV Football  
Assistant Varsity Football

#### Assistant Coaches of:

\$5,077

Baseball  
Basketball  
Cheerleading  
Cross Country  
Football  
Golf  
Soccer  
Softball  
Swimming  
Tennis  
Track  
Volleyball  
Water Polo  
Wrestling

**51 total stipends per site**

#### Department Head Stipends

1-12 Sections in the Department	\$2,649
13-22 Sections in the Department	\$3,131
23-32 Sections in the Department	\$3,853
33-42 Sections in the Department	\$4,566
43-52 Sections in the Department	\$5,300
53-65 Sections in the Department	\$6,022
66-79 Sections in the Department	\$6,746
80+ Sections in the Department	\$7,467

#### Alternative Sites (TPHS, ACHS, SVCHS and TAS)

Director of Student Activities - TPHS, ACHS and SVCHS	\$2,273
Coaching - TPHS, ACHS and SVCHS - 4 per site	\$1,895
Newspaper Advisor - TPHS, ACHS and SVCHS	\$1,516
Yearbook Advisor - TPHS, ACHS and SVCHS	\$1,516

Student Activity Director	\$8,336
Band Director	\$6,442
Senior Class Student Store	\$4,699
Newspaper Yearbook	\$4,320
FFA	
Head Campus Supervision Play Director	\$3,941
Chorus	
Pep Squad	
Wellness Coordinator	\$3,865
Stage Band Junior Class	
Sophomore Class Freshmen Class	
Band Auxiliary AVID Coordinator	\$3,638
CSF	
Character Counts Link Crew	
Assistant Pep Squad Web Master	
Campus Supervision	\$3,259
Academic Decathlon Forensics	
Mock Trial	\$2,880
Science Olympiad Cyber Quest	
History Day Coach	
Photography FBLA	\$1,819
FHA/HERO Club Advisor	
PLC Leads	\$1,516
Intern Support Mentors	\$1,137
Induction Support Providers	\$2,273

**Effective 7/1/23  
Approved 9/7/23**

**TULARE JOINT UNION HIGH SCHOOL DISTRICT**  
**Base Salary Schedule - 185 days**  
**2024-2025**

Step	2024-2025
1	\$64,645
2	\$67,522
3	\$70,294
4	\$73,036
5	\$75,783

**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	2024-2025
1	\$54.52
2	\$56.94
3	\$59.28
4	\$61.59
5-7	\$63.91
8-14	\$67.07
15-16	\$70.40
17	\$73.89

[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 2024-2025 school year, the rate is \$40.89.

**DATE OF PAYMENTS**

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

**Effective 7/1/23**  
**Approved 9/7/23**

**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
CERTIFICATED MANAGEMENT-COUNSELOR SALARY SCHEDULE  
2024-2025**

<b>YEAR</b>	<b>(A) BA + 30</b>	<b>(B) BA + 60</b>	<b>(C) BA + 60 W/MA</b>
1	\$91,588	\$94,439	\$97,298
2	\$91,588	\$94,439	\$97,298
3	\$92,292	\$95,151	\$98,023
4	\$93,735	\$95,151	\$98,023
5	\$95,151	\$96,593	\$98,377
6	\$95,881	\$97,298	\$101,456
7	\$96,593	\$97,879	\$104,507
8	\$98,021	\$100,934	\$107,577
9	\$99,442	\$104,010	\$110,618
10	\$100,887	\$107,066	\$113,697
11	\$103,779	\$110,119	\$116,751
12	\$106,846	\$113,175	\$119,814
13	\$109,914	\$116,251	\$122,872
14	\$112,967	\$119,304	\$125,947
15		\$122,372	\$129,004
16		\$125,387	\$132,119
17		\$133,972	\$140,807

**MISCELLANEOUS PROVISIONS**

\$1,850 for M.A. (at Column A only); \$2,060 for Ed.D. or Ph.D.  
Counselor work year - 195 days.

**MANAGEMENT FRINGE BENEFITS**

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

**DATE OF PAYMENTS**

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

**Effective 7/1/23  
Approved 9/7/23**

**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
MANAGEMENT SALARY SCHEDULE  
2024-2025**

7.5%

	<b>Job Code</b>	<b>Work Year</b>	<b>Step I</b>	<b>Step II</b>	<b>Step III</b>	<b>Step IV</b>	<b>Step V</b>	<b>Step VI</b>
District Nurse	2213	195	108,631	110,849	113,066	116,391	119,717	124,150
Director - Vocational Nurse Education	1767	210	120,825	123,042	125,259	127,477	130,802	135,236
Education Technology Coordinator	10054	200	130,027	132,309	134,590	136,870	140,293	144,854
Dean of Students	1504	205	131,167	133,449	135,730	139,152	142,574	147,136
Assistant Director - Adult Education	1770	205	131,167	133,449	135,730	139,152	142,574	147,136
Learning Director - Alternative Education	1715	205	131,167	133,449	135,730	139,152	142,574	147,136
Athletic Director	1702	195	132,309	134,590	136,870	141,433	143,714	148,277
School Psychologist	2402	205	133,449	135,730	138,012	141,433	144,854	149,731
Assistant Principal	2224	207	145,996	148,277	150,557	153,980	157,401	162,078
Principal - Alternative Education	2310	207	148,277	150,557	152,839	156,261	159,683	164,359
Agriculture Director	10076	225	150,557	152,839	155,120	158,542	160,823	165,386
Director - Special Education	1722	225	158,542	160,823	163,104	166,526	169,948	174,739
Director - Community School	1724	225	158,542	160,823	163,104	166,526	169,948	174,739
Director - Child Welfare & Safety	1700	225	168,807	171,088	173,370	176,791	180,213	185,118
Director - Adult Education	1769	225	168,807	171,088	173,370	176,791	180,213	185,118
Principal	2310	225	173,370	175,651	177,933	181,354	184,775	189,680
Assistant Superintendent	25xx	226	179,073	181,354	183,635	187,057	190,478	195,497

**Miscellaneous Provisions**

1. Salaries paid in 12 equal payments, beginning July 1.
2. \$4,064 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  
2024-25**

Range	Job Title	Paid Days Includes Paid Holidays	A	B	C	D	E	F	G
1	Farm Maintenance Worker	260	17.64	18.87	20.19	21.60	23.12	24.73	26.47
	Food Service Worker (Cafeteria Helper II*)	195							
	Food Service Utility Worker	195							
2			18.16	19.44	20.80	22.25	23.81	25.48	27.26
3	Clerical Pool Clerk	208	18.71	20.02	21.42	22.92	24.52	26.24	28.08
4	Food Service Worker - Lead	195	19.27	20.62	22.06	23.61	25.26	27.03	28.92
5	Aide - Adult School	198	19.85	21.24	22.72	24.32	26.02	27.84	29.79
	Computer Lab Aide	198							
	Instructional Aide - Special Education	198							
	Sign Language Aide/Instructional Aide	198							
	Instructional Aide	198							
	Tutorial Supervision Aide	198							
	Instructional Aide - HW Lab	198							
6	Locker Room Attendant	205	20.44	21.87	23.41	25.04	26.80	28.67	30.68
	Switchboard/Receptionist	198							
	Farm Secretary	198							
7	School Media/Textbook Clerk	260	21.06	22.53	24.11	25.80	27.60	29.53	31.60
	Career Technician	198							
	Counseling Aide	208							
8	Attendance Clerk	198	21.69	23.21	24.83	26.57	28.43	30.42	32.55
	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	22.34	23.90	25.58	27.37	29.28	31.33	33.53
	Counseling Secretary II	260							
	Technology Secretary	260							
	MOT Secretary	260							
	Transportation Clerk/Dispatcher	260							
	Job Developer	208							
10	Custodian/Bus Driver	260	23.01	24.62	26.34	28.19	30.16	32.27	34.53
	Groundskeeper/Bus Driver	260							
11	Account Clerk II	260	23.70	25.36	27.13	29.03	31.07	33.24	35.57
	ASB Account Clerk II/Banking Clerk	228							
	Work-Based Learning Coordinator	260							
	Principal's Secretary - Alternative Education	208							
12	Special Education Administrative Secretary	260	24.41	26.12	27.95	29.90	32.00	34.24	36.63
	Adult School Administrative Secretary	260							
	Adult School Clerk II	260							
	Lead Groundskeeper	260							
	Lead Custodian	260							
	Bus Driver	195							
13	Accompanist	198	25.14	26.90	28.79	30.80	32.96	35.26	37.73
	Vehicle Service Assistant/Bus Driver	260							
14	Payroll Clerk	260	25.90	27.71	29.65	31.73	33.95	36.32	38.87
	Warehouse/Purchasing Agent	260							
	Maintenance Worker	260							
	Facilities Maintenance Worker/Bus Driver	260							
	Maintenance Worker/Bus Driver	260							

**Classified Salary Schedule  
2024-25**

15	Pool Maintenance Technician	260	26.67	28.54	30.54	32.68	34.97	37.41	40.03
	Secretary II - Superintendent	260							
	Health Service Aide (LVN)	198							
	Principal's Secretary	260							
16	Assessment and Accountability Coordinator	260	27.47	29.40	31.46	33.66	36.01	38.53	41.23
	Auto Mechanic	260							
	Bus Mechanic	260							
	Electrician	260							
	HVAC Technician	260							
	Technology Technician I	260							
	Data Analyst I	260							
Carpenter	260								
17	Accounting Specialist	260	28.30	30.28	32.40	34.67	37.09	39.69	42.47
18	FMOT Training Specialist	260	29.15	31.19	33.37	35.71	38.21	40.88	43.74
	Lead Mechanic	260							
19			30.02	32.12	34.37	36.78	39.35	42.11	45.06
20			30.92	33.09	35.40	37.88	40.53	43.37	46.41
21			31.85	34.08	36.47	39.02	41.75	44.67	47.80
22			32.81	35.10	37.56	40.19	43.00	46.01	49.23
23			33.79	36.16	38.69	41.40	44.29	47.39	50.71
24			34.80	37.24	39.85	42.64	45.62	48.81	52.23
25	Technology Technician II	260	35.85	38.36	41.04	43.92	46.99	50.28	53.80
	Data Analyst II	260							
26			36.92	39.51	42.27	45.23	48.40	51.79	55.41
27			38.03	40.69	43.54	46.59	49.85	53.34	57.08

**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 7/1/2024, there are 15 paid holidays (June 19th and July 4th paid holiday only if employee is in paid status)

**LONGEVITY BENEFIT**

A \$75 per month longevity increment will be added to each employee's salary on the beginning of the eleventh (11th) year; \$150 on the beginning of the sixteenth (16th) year; and \$230 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.

*\*The Cafeteria Helper II (Range 1) position will be phased out as vacancies occur. The position will be replaced with the Food Service Utility Worker position.*



**TULARE JOINT UNION HIGH SCHOOL DISTRICT  
CLASSIFIED MANAGEMENT TEAM/CONFIDENTIAL SALARY SCHEDULE  
2024-2025**

MANAGEMENT TEAM	JOB CODE	WORK YEAR	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Chief Business Officer	10202	260	138,414	148,103	158,470	169,564	181,433	194,133
Director - Facilities	1766	260	126,380	133,510	140,639	150,484	161,017	172,289
Director - Technology	1765	260	126,380	133,510	140,639	150,484	161,017	172,289
Accounting Supervisor	5501	260	94,381	99,423	104,481	111,795	119,621	127,994
Maintenance & Operations Supervisor	1085	260	94,381	99,423	104,481	111,795	119,621	127,994
Director - Food Services	1763	260	86,461	93,666	100,871	107,932	115,487	123,572
Transportation Supervisor	2647	260	86,461	93,666	100,871	107,932	115,487	123,572
Social Worker	2939	208	81,633	84,598	87,562	93,691	100,250	107,267
Attendance Coordinator	5907	208	79,256	82,134	85,011	90,962	97,330	104,142
Campus Food Service Manager	1917	220	61,674	63,740	65,726	70,327	75,250	80,518
Community Schools Coordinator	9938	208	60,398	62,040	63,681	68,138	72,908	78,012
Rehab Specialist Case Worker	2405	208	54,907	56,400	57,892	61,944	66,280	70,920

CONFIDENTIAL	JOB CODE	WORK YEAR	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Executive Secretary	6401	260	84,377	87,096	89,813	96,100	102,827	110,025
Administrative Assistant Human Resources	1011	260	65,176	67,130	69,145	73,985	79,164	84,706
Secretary to Assistant Superintendent	7307	260	65,176	67,130	69,145	73,985	79,164	84,706
Secretary to Chief Business Officer	7388	260	65,176	67,130	69,145	73,985	79,164	84,706

**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 \$75 per month longevity increment will be added to each employee's salary on the beginning of the eleventh (11th) year; \$150 on the beginning of the sixteenth (16th) year; and \$230 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; Assistant Superintendent for Student Services and Special Programs; Assistant Superintendent for Curriculum, Technology and Assessment; Chief Business Officer; 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; Director, Community Schools; 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 80% 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 1<sup>st</sup>.
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**

<b>For Preparation of the 2024-2025 Budget</b>		<b>DEADLINE</b>
1.	Present Budget Calendar and Budget Policy to the Board.	September 21, 2023
2.	Budget Advisory Committee Meeting - 4:00 PM	October 10, 2023
3.	Administration will establish Budget Calendar and preliminary formulas for allocation of personnel and supplies.	October/November 2023
4.	First Interim Report - Budget to Actuals through October 31, 2023.	November 16, 2023
5.	Budget Advisory Committee Meeting - 4:00 PM	December 12, 2023
6.	Discuss budget preparation with Principals and Directors at Cabinet.	January 17, 2024
7.	Present Budget Formula to the Board for approval.	January 18, 2024
8.	Budget Advisory Committee Meeting - 4:00 PM (Cancelled)	January 23, 2024
9.	Review enrollment projections relative to actuals for current year.	February 2024
10.	Budget requests outside of formula allocations to the District Office from Principals.	March 1, 2024
11.	Second Interim Report - Budget to Actuals through January 31, 2024.	March 7, 2024
12.	Budget Advisory Committee Meeting - 4:00 PM	March 19, 2024
13.	Present estimated ending balances for current year to the Board for review.	May 2, 2024
14.	Budget Advisory Committee review of proposed budget - 4:00 PM	May 21, 2024
15.	Budget available to public for review.	June 6, 2024
16.	Submit Budget to Board for public hearing.	June 11, 2024
17.	Budget adoption by Board.	June 13, 2024
18.	File 2024-2025 Budget with County Superintendent of Schools.	June 30, 2024
19.	County Superintendent reviews 2024-2025 Budget.	August 2024
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.	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<b>TEXTBOOKS - BASIC</b>						
	<b>41000</b>	\$0.00	\$48.00	\$48.00	\$48.00	\$48.00
<b>BOOKS &amp; OTHER REFERENCE MATERIALS</b>						
Library	<b>42000</b>	\$2.00	\$2.40	\$2.40	\$2.40	\$0.00
<b>OTHER EXPENSE OF INSTRUCTION</b>						
Attendance	<b>43000</b>	\$0.80	\$1.00	\$1.00	\$1.00	\$1.00
Classroom Instructional	<b>43000</b>	\$44.00	\$55.00	\$55.00	\$55.00	\$55.00
Counseling Supplies	<b>43000</b>	\$8.00	\$10.00	\$10.00	\$10.00	\$10.00
Graduation Supplies	<b>43000</b>	\$4.00	\$5.00	\$5.00	\$5.00	\$5.00
Library Supplemental	<b>43000</b>	\$2.10	\$2.60	\$2.60	\$2.60	\$5.00
Nurse	<b>43000</b>	min. \$500	min. \$500	min. \$500	min. \$500	min. \$500
Principal's Office Supplies	<b>43000</b>	\$4.00 min. \$1,600	\$5.00 min. \$2,000	\$5.00 min. \$2,000	\$5.00 min. \$2,000	\$5.00 min. \$2,000
Student Incentives & Recognition	<b>43000</b>	\$0.00 min. \$1,600	\$10.00 min. \$2,000	\$10.00 min. \$2,000	\$10.00 min. \$2,000	\$10.00 min. \$2,000
Summer School Supplies (per est. ADA)	<b>43000</b>	\$0.00	\$4.50	\$0.00	\$0.00	\$0.00
Textbook Supplies	<b>43000</b>	\$0.80	\$1.00	\$1.00	\$1.00	\$1.00
Teacher Travel and Conferences	<b>52000</b>	\$4.00 min. \$1,600	\$5.00 min. \$2,000	\$5.00 min. \$2,000	\$5.00 min. \$2,000	\$5.00 min. \$2,000
Textbook Binding Repair	<b>56000</b>	\$1.60	\$2.00	\$2.00	\$2.00	\$2.00
Repairs	<b>56000</b>	\$4.00	\$5.00	\$5.00	\$5.00	\$5.00
Student Travel	<b>57000</b>	\$21.00 min. \$5,000	\$21.00 min. \$5,000	\$25.50 min. \$5,000	\$25.50 min. \$5,000	\$25.50 min. \$5,000
Athletics	<b>57000</b>	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Equipment	<b>44000</b>	\$11.20	\$14.00	\$14.00	\$14.00	\$14.00
<b>TOTALS</b>		\$157.50	\$241.50	\$241.50	\$241.50	\$241.50

Est. Enrollment 2024-2025: 5673 (MO - 1741; TU - 1622; TW - 1886; TP/CS - 64; SV - 181; AC - 179)

**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

## 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.

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