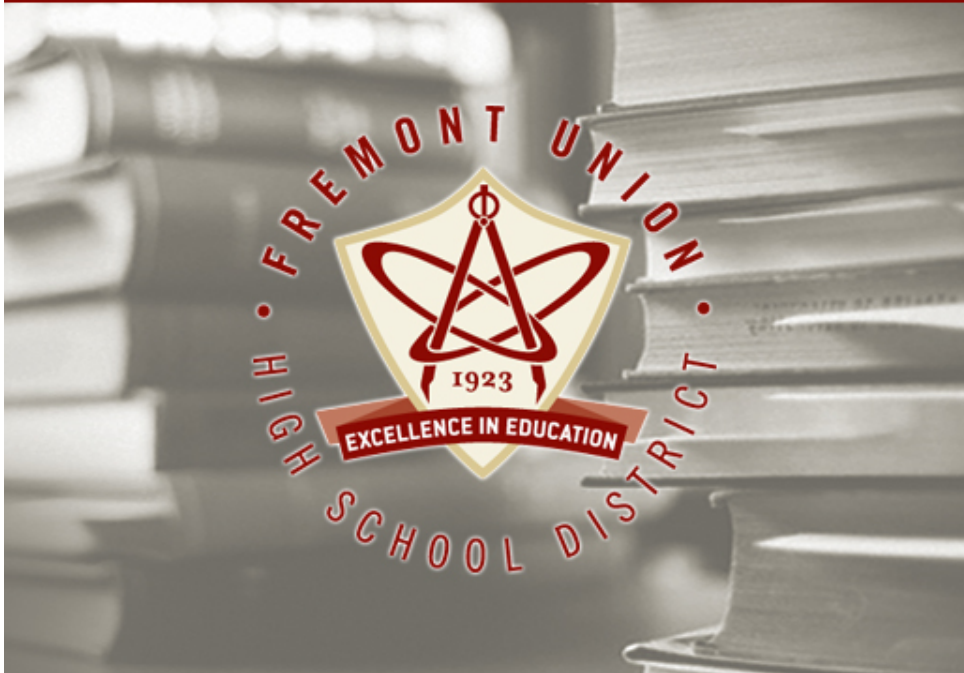


BUDGET ADOPTION



2024-2025

**BOARD OF TRUSTEES
STUDY SESSION**

JUNE 11, 2024



GOVERNOR'S BUDGET - MAY REVISION



STATEWIDE PROP. 98 SPENDING PROPOSALS

Description	Governor's Budget	May Revision	Difference
Cost-of-living Adjustment	0.76%	1.07%	0.31%
Program*	Governor's Budget	May Revision	Difference
Local Control Funding	564	804	240
Universal school meals	122	179	57
COLA for select categoricals**	64	89	25
Total	\$ 750	\$ 1,072	\$ 322

*In millions

** Special Education, Equity Multiplier, Mandated Block Grant, Adult Education

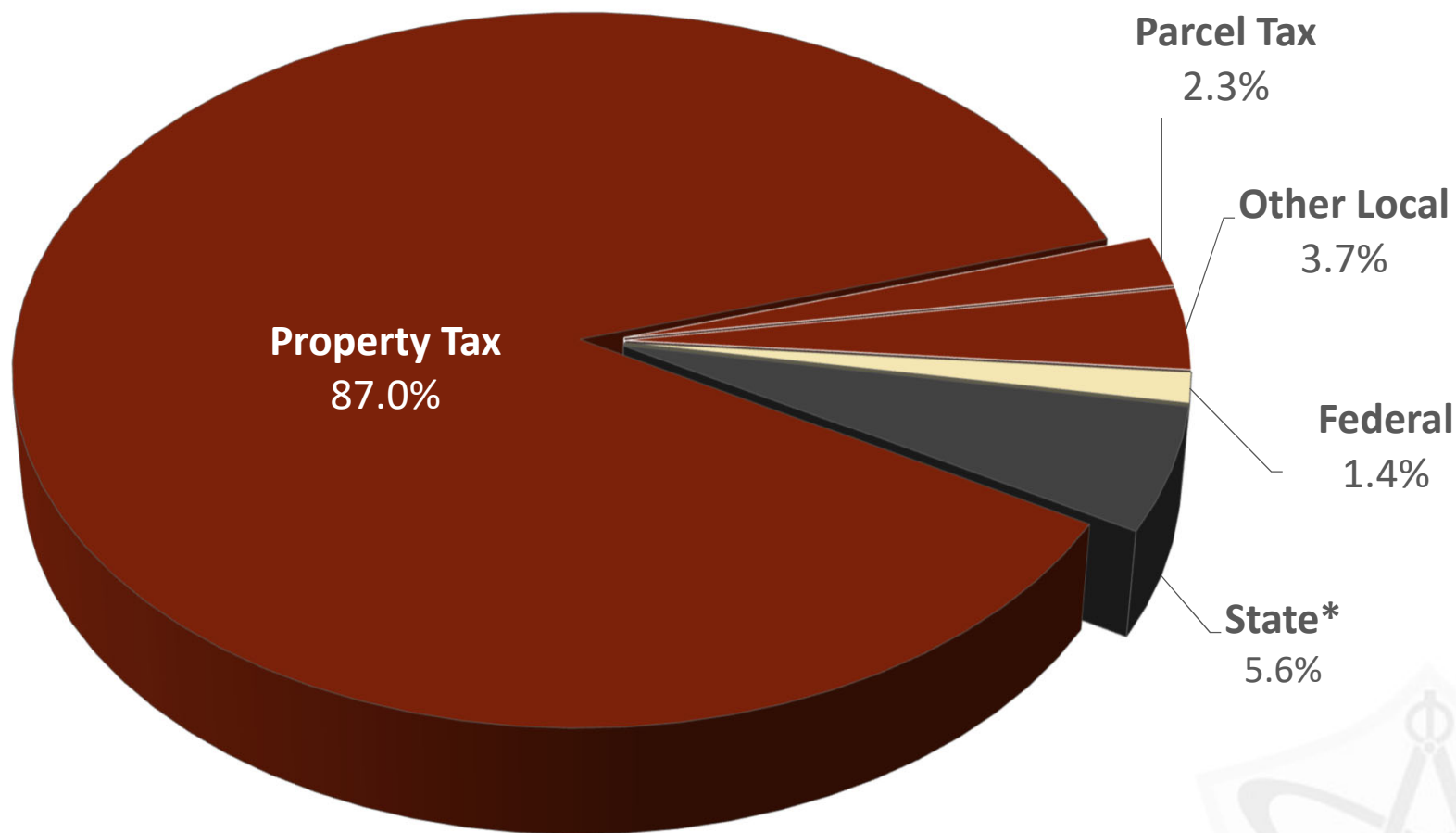
GENERAL FUND REVENUE ASSUMPTIONS



Description	2024-25
Secured Local Property Taxes	3% growth
Parcel Tax	\$5.2M
Guaranteed State Aid	\$1.45M
Prop. 55/EPA	\$200 x Funded ADA = \$1.90M
Lottery Unrestricted	\$177 x ADA = \$1.60M
Mandated Block Grant	\$73.62 x ADA = \$665K
Contribution: Routine Restricted Maintenance Account (RRMA)	3% of GF expenditures = \$6.8M
Contribution: Special Education	\$45M

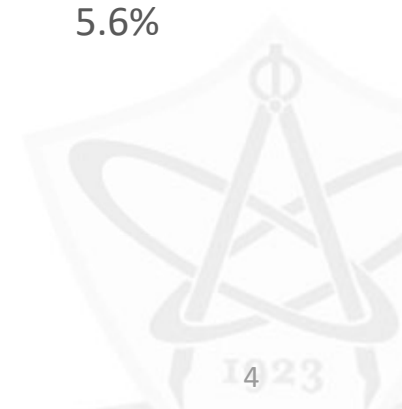
ADA = average daily attendance, EPA = Education Protection Account

GENERAL FUND REVENUE



■ Local ■ Federal ■ State

*Excludes STRS on Behalf



LOCAL PROPERTY TAXES



3-YEAR SUMMARY: 2022-2023 TO 2024-2025

Description	2022-23	2023-24	2024-25
	Actuals	Est. Actuals	Adoption
Secured	163,940,162	176,132,000	181,400,990
Unsecured	9,006,622	9,634,000	9,634,000
RDA	3,824,444	4,393,625	4,393,625
Total	\$176,771,228	\$190,159,625	\$195,428,615
Growth	7.90%	7.57%	2.77%

RDA = Redevelopment Agency

LOCAL CONTROL FUNDING FORMULA (LCFF)



LCFF ENTITLEMENTS	2024-25
Base Funding w/ COLA (0.76%)	114,865,602
Grade Span Adj. for 9-12 (2.6%)	2,988,821
Supplemental Grant	4,200,332
Transportation & TIIG Add-On	876,853
Total	\$ 122,931,608

The District's estimated Property Tax revenue is **\$72M** greater than the estimated LCFF funding. Therefore, the District will remain in **Community Funded/Basic Aid** status.

TIIG = Targeted Instructional Improvement Block Grant

GENERAL FUND EXPENDITURE ASSUMPTIONS



Description	2024-25
Step/Column Increases	approx. 1.5%
Staffing Changes for FEA (\$40.5K per section)	\$608K decrease 3 FTE (15 sections)
Health & Welfare* FEA	6% increase
Health & Welfare* CSEA & FMA	floating CAP 3% increase
CalPERS Employer Rate	27.80%
CalSTRS Employer Rate	19.10%
Utilities	8% increase
Contracted services	5% increase
Election costs	\$650K

*Effective January 1, 2025



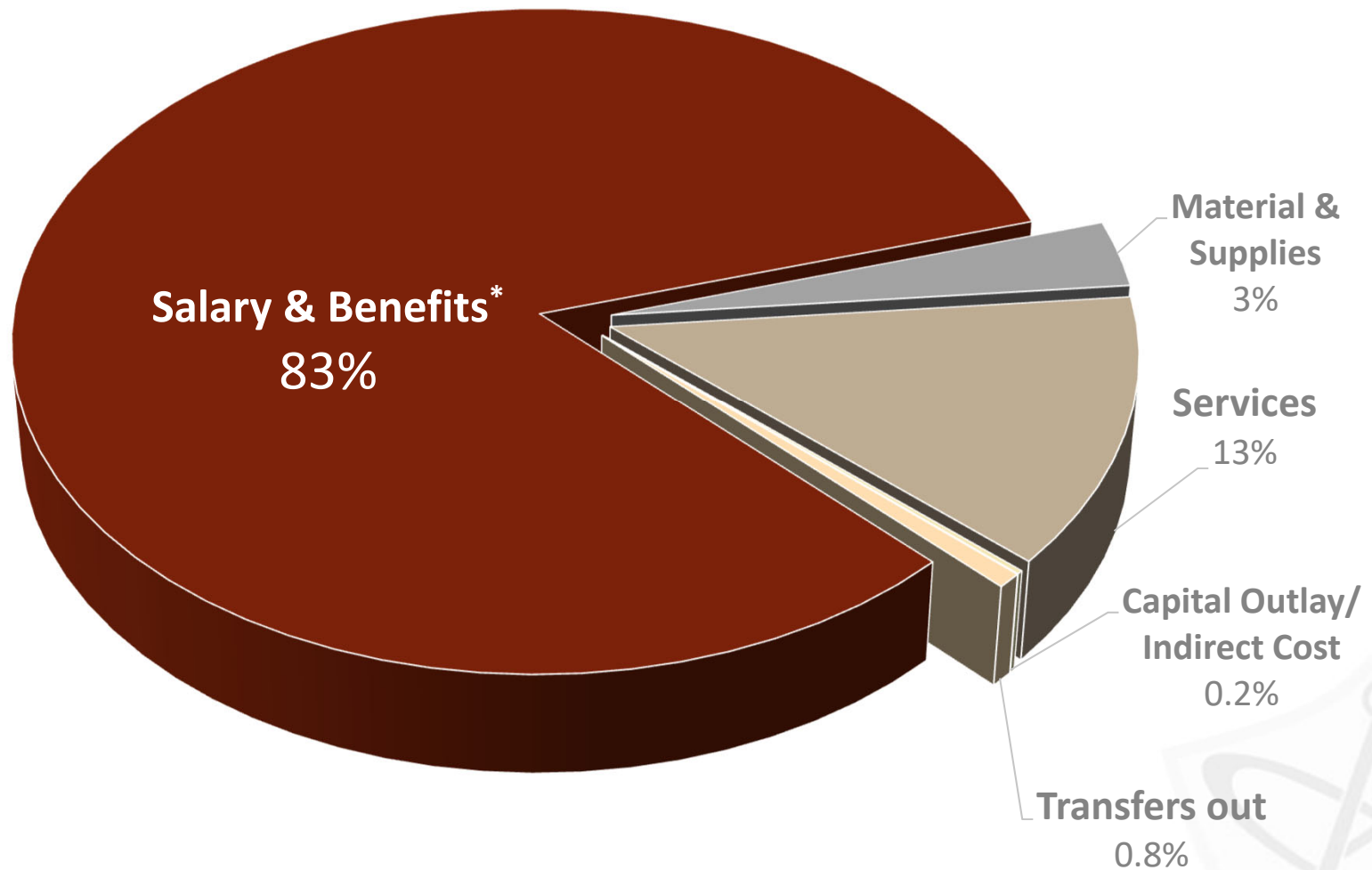
STATUTORY BENEFIT RATES (%)



Statutory Benefits	Certificated	Classified
CalSTRS	19.10	
CalPERS <i>(1.12% increase from 2023-24)</i>		27.80
Unemployment Insurance	0.05	0.05
Workers' Compensation	1.60	1.60
Medicare Insurance	1.45	1.45
Income Protection	0.34	0.36
OASDI – Disability		6.20
Total Statutory Rate	22.54%	37.46%

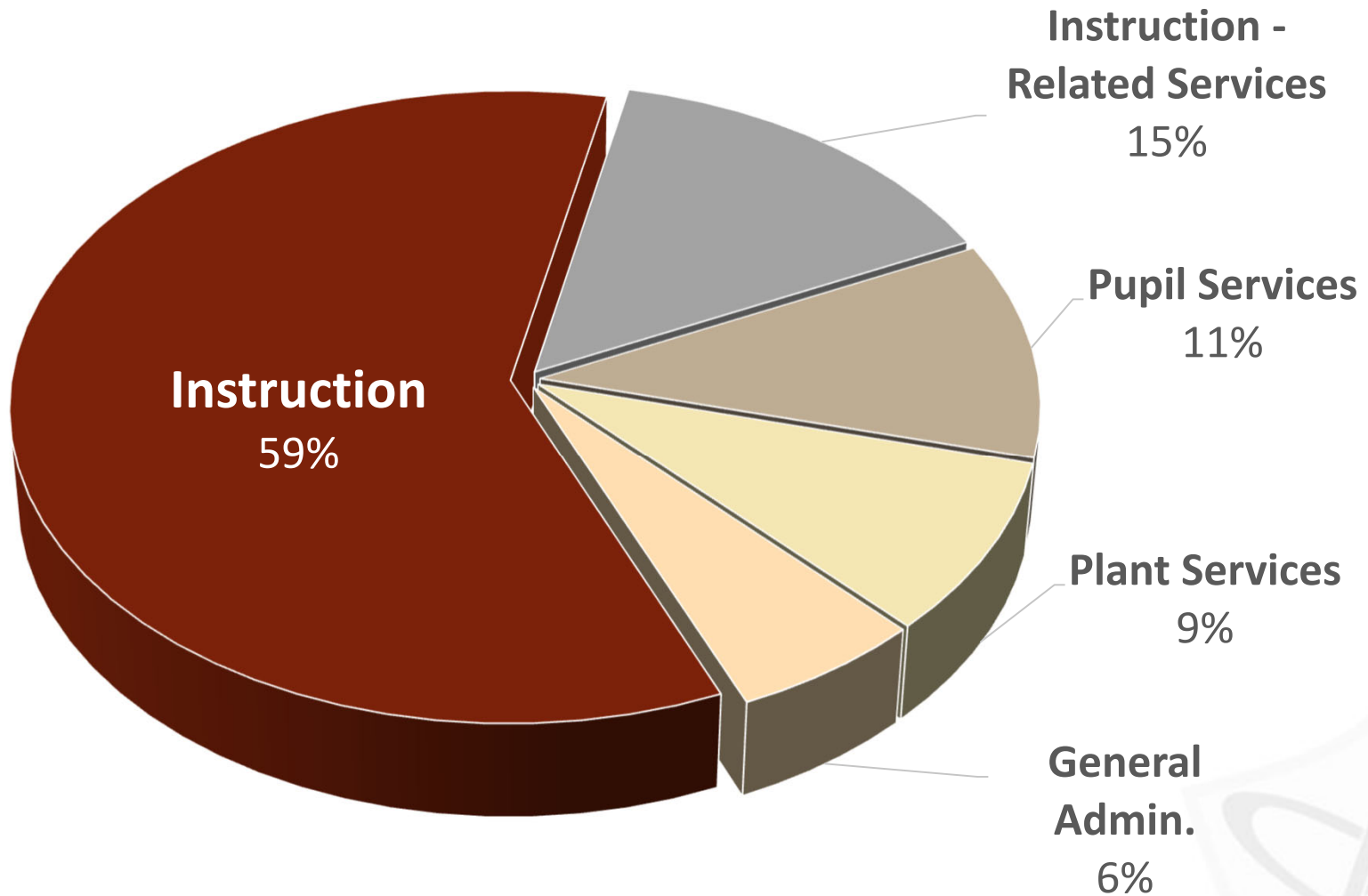
OASDI = Old-Age, Survivors, and Disability Insurance (Social Security)

GENERAL FUND EXPENDITURES



*Excludes STRS on Behalf

GENERAL FUND EXPENDITURES BY FUNCTION



Excludes STRS on Behalf

TYPES OF EXPENDITURES BY FUNCTION



INSTRUCTION

Total Cost of Instructional Staff
Supplies, Materials, & All Other Costs

PUPIL SERVICES

Guidance and Counseling Services
Health Services
Speech Pathology Services
Testing Services
Transportation

PLANT SERVICES

Facilities/Maintenance
Utilities

INSTRUCTION-RELATED SERVICES

Instructional Supervision & Admin.
Curriculum Development
Instructional Staff Development
Library, Media, & Technology

GENERAL ADMINISTRATION

Board and Superintendent
Public Information
Fiscal Services/Purchasing
Personnel/Human Resources
Data Processing Services

UTILITIES EXPENDITURES



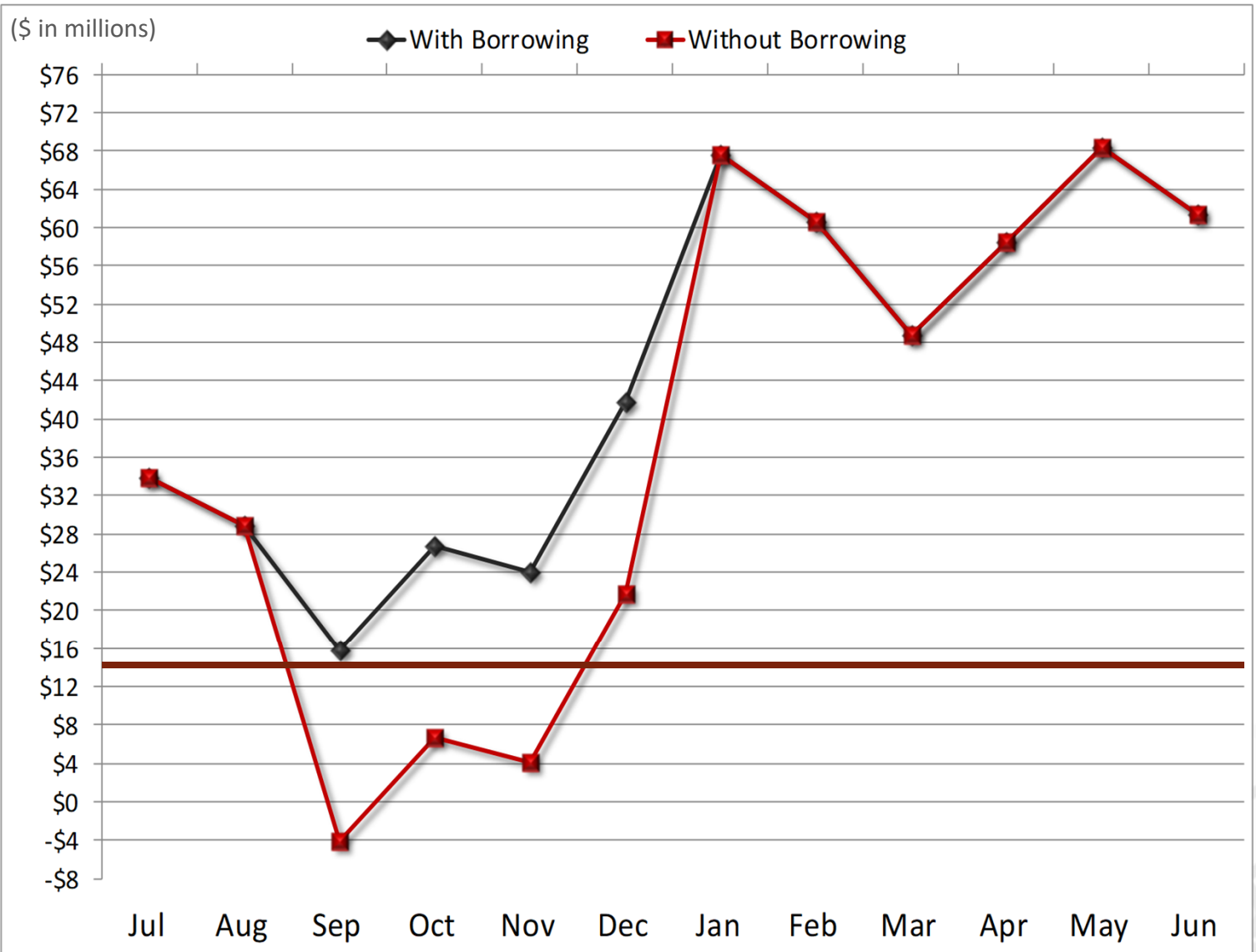
Description	2022-23	2023-24	2024-25
	Actuals	Est. Actuals	Adoption
Electricity	2,727,724	2,965,000	3,200,000
Gas	1,910,854	1,995,210	2,200,000
Water/Sewage	557,856	825,000	850,000
All Other*	382,169	471,644	542,000
Total	\$5,578,603	\$6,256,854	\$6,792,000

*Includes waste disposal, security, and storm protection fees

PROJECTED CASH FLOW



Without Borrowing	
Jul	\$33,942,585
Aug	\$28,922,634
Sep	\$(4,141,185)
Oct	\$6,721,410
Nov	\$4,026,804
Dec	\$21,767,206
Jan	\$67,662,328
Feb	\$60,678,221
Mar	\$48,849,014
Apr	\$58,466,681
May	\$68,423,587
Jun	\$61,355,750



GENERAL FUND



3-YEAR SUMMARY: 2022-2023 TO 2024-2025

Description	2022-23	2023-24	2024-25
	Actuals	Est. Actuals	Adoption
LCFF Sources	181,583,175	198,849,285	203,854,525
Federal	5,209,928	3,200,890	3,120,505
State	23,066,373	16,398,793	15,367,165
Other Local	11,325,477	12,506,836	10,962,945
Total Revenue	\$221,184,953	\$230,955,804	\$233,305,140
Salaries	121,284,019	134,214,234	133,576,808
Benefits	56,260,038	61,579,814	62,753,914
Supplies/Services	30,929,823	35,400,006	36,470,844
All Other	574,206	591,846	393,497
Total Expenditures	\$209,048,086	\$231,785,900	\$233,195,063
Net Transfers In/Out	(652,902)	(6,227,798)	713,952

SPECIAL EDUCATION ASSUMPTIONS



REVENUE

- **State Funding:** $\$894.15$ SELPA Base Rate x adjusted ADA = $\$5$ M
 - **Mental Health:** $\$79.71$ x ADA = $\$715$ K
- **Federal IDEA grants:**
 - 15% set-aside for Significant Disproportionality = $\$275$ K
 - **Mental Health:** $\$12.77$ x prior year ADA = $\$117$ K

EXPENDITURES

- **Classified:** replaced 3 contractors with new hires & added 3 add'l paras
- **Non-Public Schools:** 5% cost increase
- **County Programs:** $\$3.1$ M (includes facilities, 1:1 aides, & block enrollment)

SELPA = Special Education Local Plan Area, IDEA = Individuals with Disabilities Education Act

SPECIAL EDUCATION ENROLLMENT



Placement	2021-22	2022-23	2023-24	2024-25
FUHSD	1,027	950	931	931
Non-Public Schools	45	41	40	40
County Program	24	21	18	18
Total	1,096	1,012	989	989



SPECIAL EDUCATION



3-YEAR SUMMARY: 2022-2023 TO 2024-2025

Description	2022-23	2023-24	2024-25
	Actuals	Est. Actuals	Adoption
Federal	3,100,079	2,453,718	2,394,115
State	7,658,341	7,156,534	6,946,306
Local	100,599	852,400	882,813
Total Revenue	\$10,859,019	\$10,462,653	\$10,223,234
Salaries	24,937,437	27,352,389	28,831,057
Benefits	11,028,600	12,204,866	12,802,629
Supplies/Services	8,849,990	9,822,710	10,104,996
All Other*	3,943,609	4,087,364	4,231,366
Total Expenditures	\$48,759,636	\$53,467,329	\$55,970,048
GF Contribution	37,339,203	41,537,516	45,047,361
Prop 55 Contribution	54,997	43,998	30,372
Other Funding Support**	506,417	1,423,162	669,081

*All Other = indirect cost & transportation costs

** Other Funding Support = one-time funds in 22-23 & Home-to-School Transportation started 23-24 17

ADULT EDUCATION ASSUMPTIONS



REVENUE

- **Federal Funding:** Work Force Innovation Grant = \$448K
- **State Funding:** COLA = 0.76%
- **Local Funding:** new English Language Learners Healthcare Pathway Grant = \$140K

EXPENDITURES

- **Salaries & benefits:** SCACEFT 5.6% increase
- **Step & Column:** approx. 1.5%
- **CSEA/FMA health & welfare*:** 3% increase to floating cap
- **Supplies:** new library for CNA-Medical Terminology

*Effective January 1, 2025

SCACEFT = Sunnyvale-Cupertino Adult & Community Education Federation of Teachers; CNA = certified nursing assistant 18

ADULT EDUCATION



3-YEAR SUMMARY: 2022-2023 TO 2024-2025

Description	2022-23	2023-24	2024-25
	Actuals	Est. Actuals	Adoption
Beginning Balance	1,248,679	1,666,201	1,626,149
Federal	492,445	448,124	448,124
State	3,442,259	3,747,112	3,756,942
Local (fee-based)	1,000,216	971,677	1,143,124
Total Revenue	4,934,920	5,166,913	5,348,190
Salaries	2,817,700	3,162,966	3,351,817
Benefits	1,121,047	1,289,654	1,305,094
All Other	578,651	754,345	811,787
Total Expenditures	4,517,398	5,206,965	5,468,698
Ending Balance	\$ 1,666,201	\$ 1,626,149	\$ 1,505,641

NUTRITION SERVICES ASSUMPTIONS



REVENUE*

- **Federal:** \$960K
- **State:** \$4.7M
- **Total carryover of one-time funding:** \$1.2M

EXPENDITURES

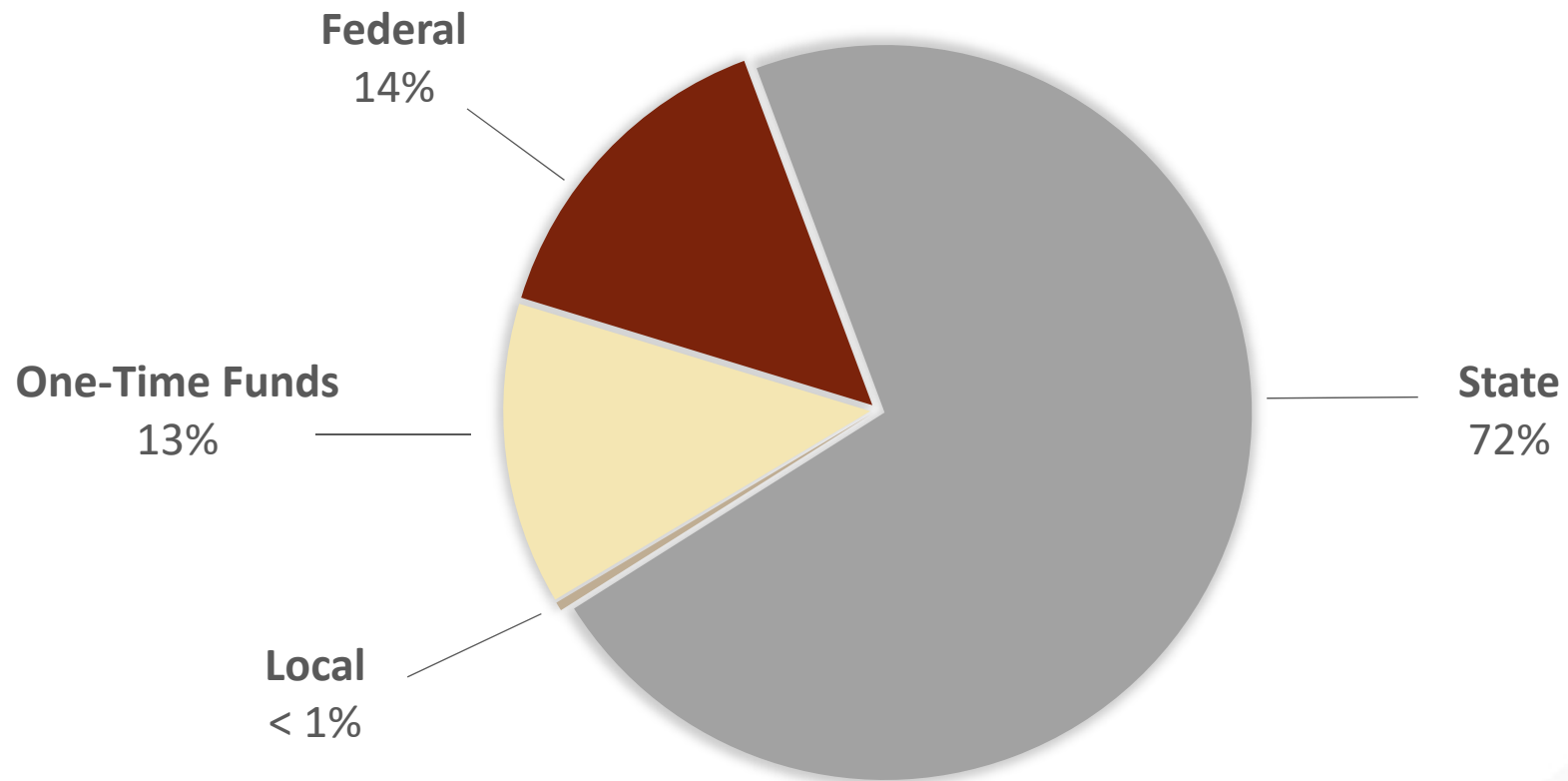
- **Step & Column:** approx. 1.5%
- Slight increase in cost of food & equipment

* Reimbursement rates for 2024-25 have not been released yet.

* May Revision Budget Proposal includes an increase of Nutrition Services funding due to the high number of reimbursement claims.



NUTRITION SERVICES FUNDING SOURCES



One-Time Funding Programs:

Local Food for Schools, Farm to School, & Scratch Cooking for Schools



NUTRITION SERVICES

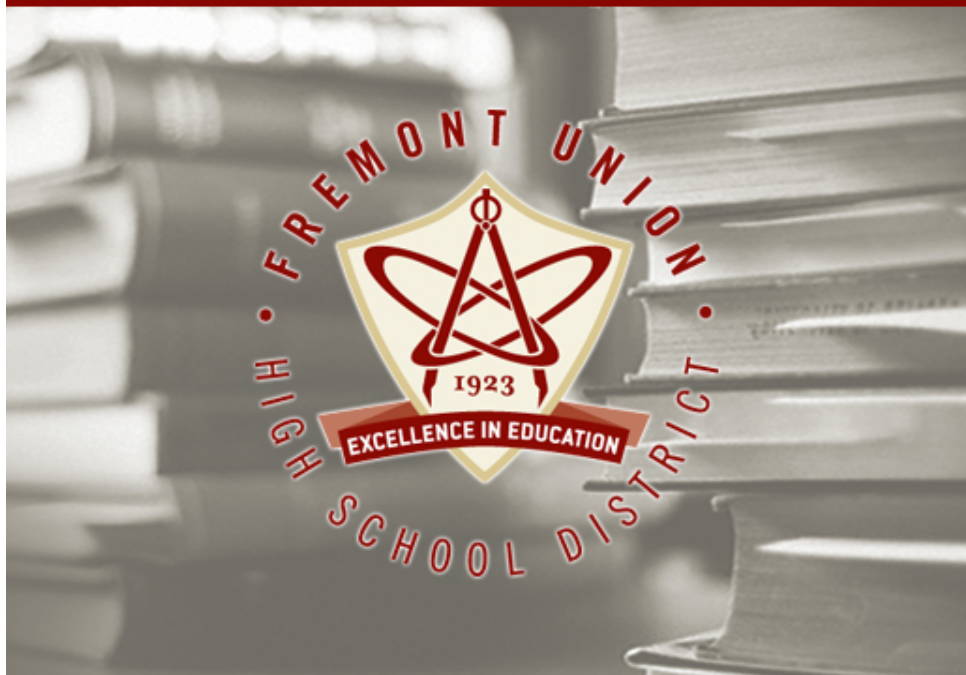


3-YEAR SUMMARY: 2022-2023 TO 2024-2025

Description	2022-23	2023-24	2024-25
	Actuals	Est. Actuals	Adoption
Federal	1,236,114	941,232	960,057
State	4,281,176	4,618,478	4,713,250
Local	151,218	55,585	25,000
Total Revenue	\$ 5,668,508	\$ 5,615,295	\$ 5,698,307
Salaries	2,231,854	2,509,481	2,604,900
Benefits	900,828	1,082,750	1,130,637
Supplies/Services	1,869,408	2,012,182	2,025,771
All Other	671,971	675,123	811,402
Total Expenditures	\$ 5,674,061	\$ 6,279,536	\$ 6,572,710
Use of One-Time Funds	5,553	664,241	874,403

Carryover of one-time funds should allow Nutrition Services to remain self-sustaining through the 2025-26 school year!

MULTI-YEAR



PROJECTIONS

2024-2025

to

2026-2027



MULTI-YEAR REVENUE ASSUMPTIONS



Description	2024-25	2025-26	2026-27
Secured Local Property Taxes	3% growth	2% growth	2% growth
Parcel Tax	\$5.2M	\$5.2M	\$5.2M
Guaranteed State Aid	\$1.45M	\$1.45M	\$1.45M
Prop. 55/EPA	\$1.90M	\$1.85M	\$1.79M
Lottery Unrestricted	\$1.60M	\$1.54M	\$1.48M
Mandated Block Grant	\$665K	\$659K	\$654K
Contribution: Routine Restricted Maintenance Account (RRMA)	3% of GF expenditures	3% of GF expenditures	3% of GF expenditures
Contribution: Special Education	5% increase	5% increase	5% increase

MULTI-YEAR EXPENDITURE ASSUMPTIONS



Description	2024-25	2025-26	2026-27
Step/Column Increases	Position Control data included	\$1.78M	\$1.80M
Staffing Changes for FEA	\$608K decrease 3 FTE (15 sections)	\$1.03M decrease 5 FTE (25 sections)	\$1.05M decrease 5 FTE (25 sections)
Health & Welfare FEA	6% increase	6% increase	6% increase
Health & Welfare CSEA & FMA	floating CAP 3% increase	floating CAP 3% increase	floating CAP 3% increase
CalPERS Employer Rate	27.8%	28.5%	28.9%
CalSTRS Employer Rate	19.1%	19.1%	19.1%
Supplies/Services (COLA)	0.76% increase	2.93% increase	3.08% increase
Election Costs	\$650K	\$0	\$650K

MULTI-YEAR REVENUE



Unrestricted GF*	2024-25	2025-26	2026-27
LCFF Revenue	198.66	202.23	205.87
State	3.24	3.18	3.12
Parcel Tax	5.20	5.20	5.20
Other Local	0.71	0.57	0.57
Contributions/ Transfers In	(47.97)	(50.03)	(52.28)
Total Revenue	\$ 159.84	\$ 161.15	\$ 162.48

* In millions

MULTI-YEAR EXPENDITURES



Unrestricted GF*	2024-25	2025-26	2026-27
Salary & Benefits	137.49	138.28	138.98
Supplies & Other	15.75	15.46	16.80
Other Uses	0.57	0.57	0.57
Total Expenditures	\$ 153.81	\$ 154.31	\$ 156.35

* In millions



MULTI-YEAR PROJECTIONS



Unrestricted GF*	2024-25	2025-26	2026-27
Beginning Fund Balance	28.73	34.76	41.60
Plus			
Total Revenue & Other Financing Sources	159.84	161.15	162.48
Less			
Total Expenditures & Other Financing Uses	153.81	154.31	156.35
Less			
Reserve for Economic Uncertainties	23.48	23.79	24.19
Less			
Committed/Assigned	3.04	3.04	3.04
Net Surplus/(Shortfall)	\$ 8.24	\$ 14.77	\$ 20.50

* In millions



OTHER PROGRAM UPDATES



TRANSPORTATION PLAN UPDATES



Home-to-School Transportation Program reimburses school districts based on prior year’s transportation costs & LCFF add-on funding

- Expand the bus pass program to be free for all students in eligible zones
- Offset Special Education transportation costs

Description	2022-23	2023-24	2024-25
	Actuals	Est. Actuals	Adoption
Bus pass program	160,939	285,000	310,000
SPED Transportation	2,738,648	2,885,000	3,050,000
Total Costs	\$2,899,587	\$3,170,000	\$3,360,000
GF Contribution	2,899,587	1,461,838	2,380,919
HTS Reimbursement*		1,958,162	979,081
Reserve**		\$ 250,000	

*2023-24 reimbursement includes 2022-23 allocation

**Carries forward until spent

LEASE/FACILITIES REVENUE



Description	2024-25
Cell Towers	411,000
The King's Academy	3,262,992
Rainbow Montessori	1,316,174
Use of Facilities (District's portion)	90,000
Total Revenue	\$ 5,080,166



ART, MUSIC, AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT



- Support art and music programs
- Standards-aligned professional development and instructional materials in VAPA, SEL, Science, Math, ELA, Ethnic Studies and other subjects
- Establish school and class libraries culturally relevant to pupils' home and community
- Offset increased costs such as retirement, health and welfare, and other operational expenses
- COVID-19 mitigation
- \$6,140,116 for FUHSD
- Must be spent by June 30, 2026

VAPA = Visual and Performing Arts, SEL = Social-Emotional Learning, ELA = English Language Arts

ART, MUSIC, AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT



Item	2022-23	2023-24	2024-25	2025-26	Total
Supplemental Art, Music, Theater		900,000			900,000
School Based Therapist as a SEL lead (.8)		210,000	230,000	267,776	707,776
Instructional Coach for High Leverage SPED practices			200,000	239,916	439,916
Instructional Coach for EL teaching practices		240,000	249,000	259,000	748,000
Curriculum Lead Science			200,000	200,000	400,000
Athletic Director extra release		100,000	75,000	50,000	225,000
Providing support for Art and Music Dept.		200,000	100,000	100,000	400,000
Parent Education	2,966	10,000	10,000	10,000	32,966
Short-Term Intensive Behavioral Support for Gen Ed	12,240	50,000	50,000	50,000	162,240
Release period for Health Course Lead		40,000	45,000		85,000
Sustainability		25,000	25,000	25,000	75,000
Community engagement		273,000	50,000	50,000	373,000
100 Year Anniversary for FHS & AdEd		50,000			50,000
MVHS Performing Arts Furnishings		40,566			40,566
Unallocated Amount				1,221,850	1,221,850
Indirect Cost	760	104,900	57,628	115,514	278,802
Total	\$ 15,966	\$ 2,243,466	\$ 1,291,628	\$ 2,589,056	\$ 6,140,116

Total Allocation = \$6,140,116

LEARNING RECOVERY EMERGENCY BLOCK GRANT



- Purpose is to support academic learning recovery and pupil social and emotional well-being
- Increasing instructional time
- Closing the learning gap
- \$3,308,770 FUHSD
- Must be spent by 2027-2028



LEARNING RECOVERY EMERGENCY BLOCK GRANT



Item	2022-23	2023-24	2024-25	2025-26	Total
Schoology Instructional Support		350,000	364,000	379,000	1,093,000
Shade for Preschool	16,724	155,000			171,724
Destiny Upgrade	-	-	-	-	-
Remote Excel		12,000	12,480	12,980	37,460
Language Diagnostic Testing and Placement Decision	5,760	11,440	11,900	12,400	41,500
Increase early notification of retirement bonus (14 x \$4,000)	55,150				55,150
Housing JPA	30,205	20,000	20,000	20,000	90,205
Add'l teaching competency stipend (\$6K Health & \$3K Ethnic Studies)		120,000			120,000
Offset Operational Costs			1,450,789		1,450,789
Zoom		32,559	33,000	34,000	99,559
Indirect Cost	4,556	27,300	94,608	22,919	149,383
Total	\$112,395	\$ 728,299	\$1,986,777	\$ 481,299	\$3,308,770

Total Allocation = \$3,308,770

PROP. 28 ARTS & MUSIC IN SCHOOLS



- 2023-24 allocation = \$1,190,304
- Audit guide procedures have been posted on the CDE website
- LEAs have 3 years to expend funds
- Annual school plans will be developed each Spring to determine the following year's expenditures
- 2024-25 & 2025-26 revenue projections are based on enrollment projections



PROP. 28 ARTS & MUSIC IN SCHOOLS



Description	2023-24*	2024-25	2025-26**
Beginning Balance		1,190,304	977,484
Total Revenue	\$1,190,304	\$1,155,890	\$1,135,778
Sections		1,034,954	
Stipends		147,147	
Supplies/Services		173,057	
Indirect cost		13,552	
Total Expenditures	\$ -	\$1,368,710	\$1,135,778
Ending Balance	1,190,304	977,484	977,484

*Planning year – must be spent by 2026-27

** Expenditures will be determined Spring 2025

SB 858 - RESERVE CAP



- Senate Bill 858 passed in 2014
- School District's adopted budget shall not contain an Ending Fund Balance of more than 10%
- Required to state the minimum reserve for economic uncertainty (3% of General Fund expenditures)
- Required to identify any excess reserves to substantiate needs
- As a Community Funded/Basic Aid District, FUHSD is exempt from this reserve cap



SB 858 - RESERVE COMPONENTS



Description	2024-25
Nonspendable	
Revolving Cash	15,000
Prepaid Items	250,000
Committed	
10% reserve for economic uncertainties	23,481,685
Assignments	
Home-to-School Transportation	250,000
Site Carryover & Facility Use	1,471,000
Reserve for audit finding	130,000
Prop. 55/EPA Carryover	1,050,596
RSP (formerly Unassigned)	8,114,931
Total Ending Fund Balance	\$ 34,763,212

KEY BUDGET DEADLINES 2024-2025



Budget Item	Date
Budget/LCAP Public Hearing	June 11, 2024
Adopted Budget Approval	June 18, 2024
First Interim	December 3, 2024
Calculation of RSP	February 2025
Enrollment Projections	February 2025
Second Interim	March 11, 2025
Site Budget Allocations	May 2025
Unaudited Actuals	September 15, 2025
Final Audit Report	December 15, 2025

BUDGET CERTIFICATION



Certification:

1. This Budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The Budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 5201 and 52062
2. School district's 3-year budget complies with SB 858 – Reserve Cap

