



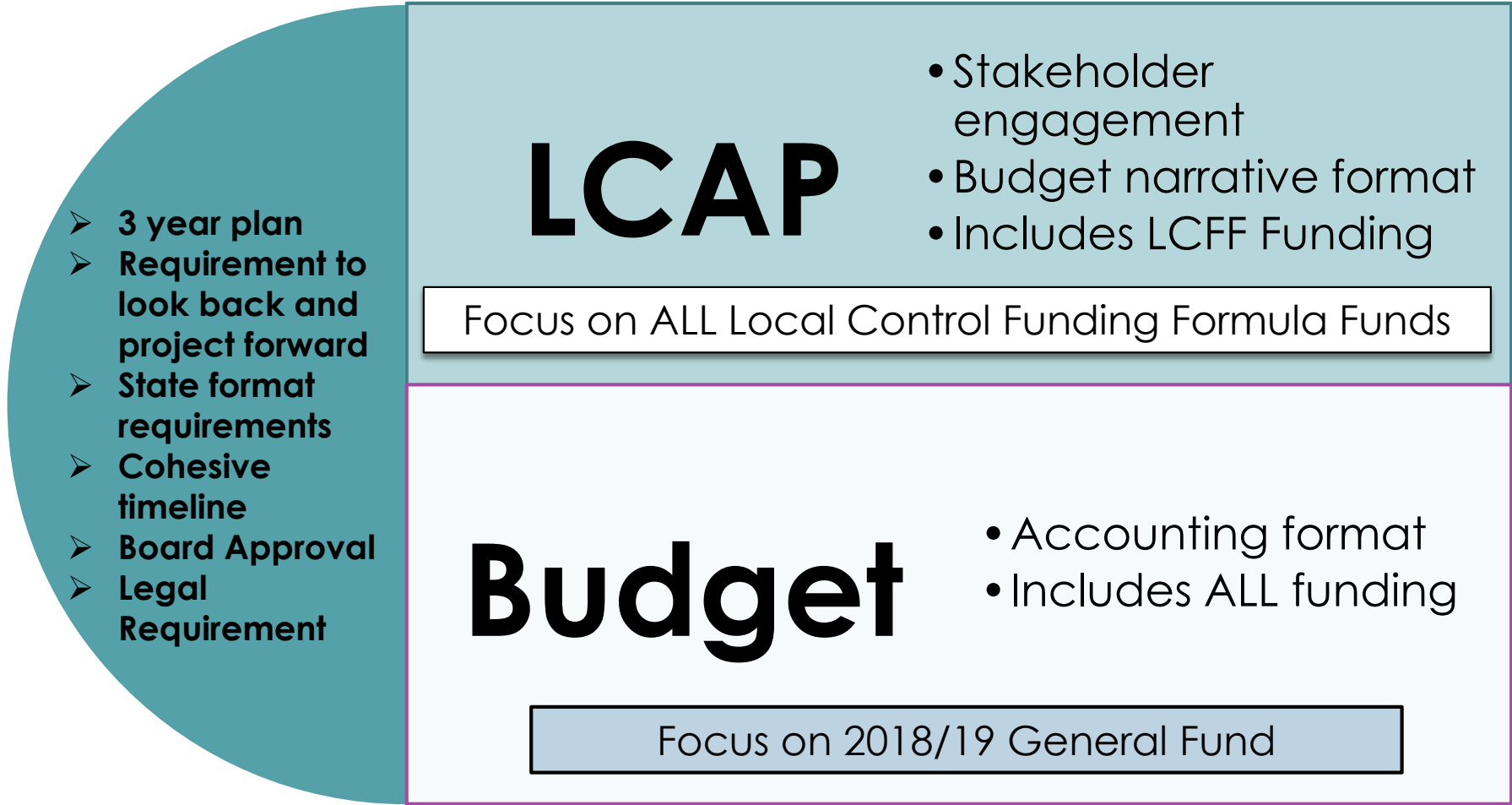
Fresno Unified  
School District

## **Agenda Item B-22**

# **Public Hearing 2018/19 Proposed Budget and Education Protection Account**

Board of Education  
May 23, 2018

# Budget Development Process





# Outline

- Review State Budget Solution
- Budget Development Guidelines
  - Board Adopted Goals and Policies
- Strategic 2018/19 Budget Development
- Budget Recommendations
- Next Steps



# 4 Strategic Budget Development Process

## Budget Development Guided by....

- Board Adopted Goals 2014-2019
- Board Adopted Core Beliefs and Commitments
- Board Adopted Policies:
  - Theory of Action
  - Accountability
  - Data Dashboard
  - Professional Learning
  - Reserve for Economic Uncertainties



# Education Protection Account

- Proposition 30 temporary tax increase
  - Sales tax increase for 2013-2016
  - Personal income tax for 2012-2018
- Proposition 55 extends the personal income tax through 2030
- Tax revenues received are placed into the Education Protection Account
- Proposition 30 and Proposition 55 includes several accountability measures:
  - Governing board at a public hearing approves a spending plan
  - Funds cannot be used on administrative costs
  - Website publishing required
  - Annual financial audit
- Revenue: \$79,960,903
- Usage: All funds will be used for teacher salary/benefit costs



# Budget Recommendations – Phase I

## 02/07/2018

Key Areas	One-Time	Ongoing	FTE
School Staffing	--	\$8,300,000	90.0
School Site Funds	--	\$2,500,000	--
<b>Total</b>	--	<b>\$10,800,000</b>	<b>90.0</b>



# Budget Recommendations – Phase II

## 02/21/2018

### □ Change in level of support

Department	One-Time	Ongoing	FTE
Summer School	--	--	--
After School	--	--	1.00
English Learner Services	--	\$1,340,000	3.00
Administrative Services	--	\$106,000	1.00
<b>Total</b>	<b>--</b>	<b>\$1,446,000</b>	<b>5.00</b>



# Budget Recommendations – Phase III

03/07/2018

## □ Change in level of support

Department	One-Time	Ongoing	FTE
Department of Prevention and Intervention	\$25,000	\$4,557,000	45.00
Early Learning	--	--	1.00
<b>Total</b>	<b>\$25,000</b>	<b>\$4,557,000</b>	<b>46.00</b>





# Budget Recommendations – Phase IV

## 03/21/2018

### □ Change in level of support

Department	One-Time	Ongoing	FTE
College and Career Readiness and Career Technical Education	--	--	5.00
Human Resources and Labor Relations	\$8,000	\$300,000	4.00
Communications	--	\$36,000	(0.50)
Parent University	\$70,000	\$173,000	2.00
Board of Education	\$26,000	\$195,000	1.00
Superintendent's Office	--	--	--
<b>Total</b>	<b>\$104,000</b>	<b>\$704,000</b>	<b>11.50</b>

## □ Change in level of support

Department	One-Time	Ongoing	FTE
Student Companion Initiative	--	\$2,770,000	3.00
Information Technology	--	\$180,000	(0.65)
Equity and Access	--	\$170,000	2.50
Research, Evaluation and Assessment	--	\$78,000	--
Goal 2	--	--	--
Arts and Music	--	\$540,000	5.00
Special Education	--	\$3,140,000	44.50
Health Services	--	\$1,000,000	10.00
Psychological and Guidance	--	\$710,000	5.00
<b>Total</b>	<b>--</b>	<b>\$8,588,000</b>	<b>69.35</b>



# Budget Recommendations – Phase VI

## 04/25/2018

### □ Change in level of support

Department	One-Time	Ongoing	FTE
Instructional Division	--	--	--
School Leadership	--	--	--
Curriculum and Instruction <sup>(A)</sup>	\$7,172,000	\$379,000	1.00
Certificated and Classified Professional Development <sup>(B)</sup>	--	\$138,000	--
Adult Education	--	--	--
<b>Total</b>	<b>\$7,172,000</b>	<b>\$517,000</b>	<b>1.00</b>

<sup>(A)</sup> One-time included in Assigned Designated Fund Balance

<sup>(B)</sup> Professional development for substitutes funded by Title I

## □ Change in level of support

Department	One-Time	Ongoing	FTE
African-American Academic Acceleration	--	\$1,366,000	4.00
Doctors Academy	--	\$40,000	--
Operational Services <sup>(A)</sup>	\$299,000	\$3,092,000	12.00
<b>Total</b>	<b>\$299,000</b>	<b>\$4,498,000</b>	<b>16.00</b>

<sup>(A)</sup>Maintenance and Operations \$0.8 million funded by increased contribution to Restricted Routine Maintenance

# Multi-Year Summary: 2017/18 through 2020/21

## Unrestricted General Fund

	<u>Projected</u> <u>2017/18</u>	<u>Projected</u> <u>2018/19</u>	<u>Projected</u> <u>2019/20</u>	<u>Projected</u> <u>2020/21</u>
<b>Net Unrestricted General Fund Balance:</b>	<b>\$82.03</b>	<b>\$88.88</b>	<b>\$60.94</b>	<b>\$33.16</b>
<b>Reserve level</b>	<b>8.72%</b>	<b>8.77%</b>	<b>6.10%</b>	<b>3.27%</b>

**State Minimum Reserve for Economic Uncertainty is 2%**

**Board Policy 3100 - Reserve of 5% to 10% in stable times**

# Conclusion

- Resources prioritized to prepare college and career-ready graduates, supporting our most important work: classroom teaching and learning
- Continuing our balanced, phased-in approach to maintain financial stability

*Conduct Public Hearing*