

Fresno Unified School District
Board Agenda Item

Board Meeting Date: October 16, 2019

AGENDA ITEM A-14

AGENDA SECTION: A

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

ACTION REQUESTED: Approve

(Adopt, Approve, Discuss, Receive, etc.)

TITLE AND SUBJECT: Approve Budget Revision No. 2 for Fiscal Year 2019/20

ITEM DESCRIPTION: Included in the Board binders is Budget Revision No. 2 for fiscal year 2019/20. Periodic updates to the district's budget are presented to the Board of Education for approval. Budget Revision No. 2 includes adjustments for updated information regarding carryover, actual beginning balances and necessary adjustments to support the acceptance of various grant awards.

The following items are included in Budget Revision No. 2 for fiscal year 2019/20:

- Adjustments for actual beginning balances as presented in the 2018/19 Unaudited Actual Financial Report approved by the Board on September 4, 2019
- Program adjustments
- Grant Revisions
- Other Funds

FINANCIAL SUMMARY: As a result, the Unrestricted General Fund Reserve for Economic Uncertainties is estimated at approximately \$89.87 million at June 30, 2020.

PREPARED BY: Kim Kelstrom *Kim Kelstrom*
Executive Officer, Fiscal Services

DIVISION: Administrative Services
PHONE NUMBER: (559) 457-6226

CABINET APPROVAL: Ruth F. Quinto
Deputy Superintendent/CFO

SUPERINTENDENT APPROVAL:

Ruth F. Quinto

Robert L. Nelson

Unrestricted General Fund Adjustments and Revisions – Unaudited Actuals

Unaudited Actuals – As presented in the 2018/19 Unaudited Actuals Financial Report approved by the Board on September 4, 2019, the 2019/20 beginning balance is adjusted to the 2018/19 actual balance. In addition, the unrestricted ending balance includes Facilities one-time projects of \$2.2 million, textbook adoption of \$508,000, donations of \$496,000, Saturday School of \$99,000, fitness and weight room equipment of \$497,000, Transportation Grant contribution of \$77,000, and Extended Day of \$219,000.

Program Adjustments to 2019/20 Budget Recommended for Approval

The following items are included for the Board's consideration and approval:

- As a result of guidance from the California Department of Education (CDE), Budget Revision No. 2 recognizes one-time Special Education funding of \$4.3 million for preschoolers with disabilities in the Unrestricted General Fund instead of the Restricted General Fund
- As approved by the Board on June 12, 2019, Budget Revision No. 2 recognizes a transfer from the General Fund to Special Education for employee compensation to accurately reflect the contribution of \$2.2 million
- As required by the Americans with Disabilities Act (ADA), Budget Revision No. 2 includes a deaf and hard of hearing interpreter and services to Special Education of \$156,000
- As approved by the Board on September 18, 2019, included is an increase in Board member stipends of \$6,000.
- As a result of a revised Apprenticeship award, Budget Revision No. 2 recognizes \$37,000 in additional revenue
- As a result of the revision to existing grant entitlements, Budget Revision No. 2 recognizes \$301,000 in additional indirect costs

Grant Revisions

The chart below, and on the following page, shows new grants, revisions to existing grants and entitlements:

Name	2019 Current Budget Allocation	2018/19 Carryover Amount	2019/20 Adjusted Award Amount	Revised Budget Allocation	Change
(ASES) Kids Code Pilot Program Achievements	\$86,000	\$33,297	\$ -	\$119,297	\$33,297
Achievements in Respiratory (AIR) Health Award	-	598	-	598	598
After School (ASES)	4,125,672	-	346,557	4,472,229	346,557
Alternative Fuel Vehicle	-	-	100,000	100,000	100,000
Cal Ed Teach Project – Administrator Development	288,511	45,901	-	334,412	45,901
California Career Technical Ed Incentive Grant Program	2,395,615	732,489	10,608	3,138,712	743,097
California Clean Energy Jobs Act (Prop 39)	4,176,593	8,506,021	-	12,682,614	8,506,021
California Partnership Academies-CTE Initiative	157,356	7,728	-	165,084	7,728
Children’s Center: Local	500,000	1,224	-	501,224	1,224
Classified School EE Prof. Dev. Block Grant	473,408	25,444	-	498,852	25,444
College Futures Partnership	112,865	(7,057)	-	105,808	(7,057)
Community Redevelopment	1,368,723	310,080	-	1,678,803	310,080
Drought Response Outreach Program for Schools	-	275,637	-	275,637	275,637
Early Learning – FCSS	-	-	100,000	100,000	100,000
Early Learning Packard Foundation	-	-	30,000	30,000	30,000
Elementary Schools: Local	-	28,954	-	28,954	28,954
ESSA: Comprehensive Support & Improvement (CSI)	3,103,956	(10,160)	(1,562,138)	1,531,658	(1,572,298)
Fansler Foundation	106,492	(492)	(53,902)	52,098	(54,394)
Fresno Pacific Teacher Quality Partnership Program	1,658,993	37,132	-	1,696,125	37,132
High Schools: Local	-	33,496	-	33,496	33,496
IASA: Title I Basic Grants Low	67,095,326	1,020,638	1,656,626	69,772,590	2,677,264
Idea Alternative Dispute Resolution	31,730	31,382	-	63,112	31,382
IDEA Local Assistant, Part B, Sec 611, Private Schools ISPs	16,641	10,092	-	26,733	10,092
IDEA Part B – Supporting Inclusive Practices Preschool	-	5,591	20,000	25,591	25,591
Indian Education	60,332	-	(2,516)	57,816	(2,516)

Name	2019 Current Budget Allocation	2018/19 Carryover Amount	2019/20 Adjusted Award Amount	Revised Budget Allocation	Change
Kaiser Grant – Student Wellness	155,000	-	(80,000)	75,000	(80,000)
Learning Communities for School Success Program	481,461	229,264	-	710,725	229,264
Lottery – Restricted	5,391,897	(508,149)	-	4,883,748	(508,149)
Low-Performing Students Block Grant	1,470,162	16,362	-	1,486,524	16,362
Partnership Academies	489,037	(14,625)	-	474,412	(14,625)
Proposition 10	322,906	12,685	-	335,591	12,685
Public Ed Fund	26,318	2,588	-	28,906	2,588
Routine Restricted Maintenance	34,057,015	7,719,376	-	41,776,391	7,719,376
Special Education	115,591,277	-	2,457,015	118,048,292	2,457,015
Special Education: Local	1,198,599	102,285	-	1,300,884	102,285
Strong Workforce	-	-	1,850,484	1,850,484	1,850,484
Teacher Quality Partnership Program	1,550,470	(81,719)	-	1,468,751	(81,719)
Title II – Teacher Quality	10,476,094	226,637	(612,453)	10,090,278	(385,816)
Title III – Immigrant	97,614	9,549	686	107,849	10,235
Title III – Limited English Proficient	1,663,633	150,139	(67,531)	1,746,241	82,608
Title IV, Part A	192,090	706,127	-	898,217	706,127
Title IV – Student Support & Academic Enrichment	-	-	700,518	700,518	700,518
Transportation Grants	-	953,724	-	953,724	953,724
Vocational Programs: Secondary (Perkins)	1,115,232	-	(117,839)	997,393	(117,839)
Restricted – General Fund Totals	\$260,037,018	\$20,612,238	\$4,776,115	\$285,425,371	\$25,388,353

Other Funds

Other Funds Beginning Balance – The table below reflects the 2019/20 revised beginning balance for all funds (in millions). Adjustments will be made to the expense budgets to allocate or reduce funds accordingly.

Fund (in millions)	2019/20 Adopted Budget Beginning Fund Balance	2019/20 Revision No. 2 Beginning Fund Balance	Net Change
Adult Education	\$0.39	\$0.77	\$0.38
Adult Education Building	\$2.21	\$2.22	\$0.01
Bond Interest and Redemption	\$168.25	\$164.79	(\$3.46)

Fund (in millions)	2019/20 Adopted Budget Beginning Fund Balance	2019/20 Revision No. 2 Beginning Fund Balance	Net Change
Cafeteria	\$20.50	\$19.81	(\$ 0.69)
Capital Facilities (Developer Fees)	\$ 2.17	\$ 2.46	\$ 0.29
Child Development	\$ -	\$ -	\$ -
County School Facility	\$46.84	\$56.68	\$ 9.84
Deferred Maintenance	\$ -	\$ -	\$ -
Defined Benefits	\$10.86	\$10.87	\$ 0.01
Health	\$38.60	\$27.02	(\$11.58)
Liability	\$ 1.45	\$ 1.32	(\$ 0.13)
Measure Q – Series F	\$18.67	\$ 2.85	(\$15.82)
Measure X – Series A	\$17.94	\$ 9.03	(\$ 8.91)
Retiree Benefits	\$48.39	\$48.71	\$ 0.32
Special Reserve for Capital Outlay	\$ 4.25	\$ 4.22	(\$ 0.03)
Workers' Compensation	(\$ 7.54)	(\$ 8.31)	(\$ 0.77)

Adult Education Fund – Budget Revision No. 2 reflects an increase in expenses of \$639,000 for adjustments in various grant awards and actual carryover.

Name	2019 Current Budget Allocation	2018/19 Carryover Amount	2019/20 Adjusted Award Amount	Revised Budget Allocation	Change
Adult Ed Block Grant	\$5,844,353	\$320,827	\$65,923	\$6,231,103	\$386,750
Adult Education Local Grants	-	4,528	-	4,528	4,528
Adult Secondary Ed: Adult Basic Education	385,000	-	(22,550)	362,450	(22,550)
Citizenship & Integration Direct Services Grant	-	11,957	-	11,957	11,957
ESL Citizenship: Adult Basic Education	366,757	-	102,183	468,940	102,183
English Literacy & Civics Education: Adult Basic Education	139,650	-	18,130	157,780	18,130
Vocational Programs: Postsecondary Ed	59,673	-	138,405	198,078	138,405
Total	\$6,795,433	\$337,312	\$302,091	\$7,434,836	\$639,403

Children's Center Fund – Budget Revision No. 2 reflects an increase in expenses of \$314,000 for adjustments in various grant awards and actual carryover.

Name	2019 Current Budget Allocation	2018/19 Carryover Amount	2019/20 Adjusted Award Amount	Revised Budget Allocation	Change
CSPP Quality Rating & Improvement & Systems Block Grant	\$ -	\$61,670	\$ -	\$61,670	\$61,670
Dual Language Learners Professional Development Grant	427,917	248,077	-	675,994	248,077
Prekindergarten & Family Literacy Program – Parent	40,000	4,432	-	44,432	4,432
Total	\$467,917	\$314,179	\$ -	\$782,096	\$314,179

Deferred Maintenance – Budget Revision No. 2 reflects an increase in expenses of \$7.7 million to reflect projected carryover and anticipated new projects.

Measure Q Series F – Budget Revision No. 2 reflects a decrease in expenses of \$15.8 million to recognize Measure Q carryover.

Measure X Series A – Budget Revision No. 2 reflects a decrease in expenses of \$8.9 million to recognize Measure X carryover.

Measure X Series B – Budget Revision No. 2 recognizes bond proceeds in the amount of \$75 million as presented and approved at the August 21, 2019 Board meeting.

Capital Facilities (Developer Fees) Fund – Budget Revision No. 2 reflects an increase in expenses of \$297,000 for adjustments to actual carryover.

County School Facilities Fund – Budget Revision No. 2 reflects the recognition of Measure X, Series B of \$75.4 million offset by the 2018/19 actual carryover for Measure Q and Measure X.

Special Reserve for Capital Outlay – Budget Revision No. 2 reflects \$125,000 for a School Based Health Clinic at Addams in addition to adjustments for actual carryover.

Bond Interest and Redemption Fund – Budget Revision No. 2 recognizes the payments due to the issuance of Measure X, Series B and refunding of Measure K.

**FRESNO UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGET REVISION #2**

DESCRIPTION	2019/20 ADOPTED BUDGET	2019/20 CURRENT BUDGET	10/16/2019 2019/20 BUDGET REVISION #2	DIFFERENCE BETWEEN CURRENT AND BR#2	DIFFERENCE BETWEEN ADOPTED AND BR#2
Revenues					
LCFF Sources	\$ 778,979,477	\$ 780,330,472	\$ 780,330,472	\$ -	\$ 1,350,995
Federal Revenues	107,785,729	107,785,729	112,161,425	4,375,696	4,375,696
Other State Revenues	101,717,629	109,555,170	111,726,827	2,171,657	10,009,198
Other Local Revenues	15,897,035	15,897,035	17,006,261	1,109,226	1,109,226
Total Revenues	\$ 1,004,379,870	\$ 1,013,568,406	\$ 1,021,224,985	\$ 7,656,579	\$ 16,845,115
Expenditures					
Certificated Salaries	\$ 423,742,224	\$ 433,951,520	\$ 433,951,520	\$ -	\$ 10,209,296
Classified Salaries	136,593,522	138,385,372	138,458,402	73,030	1,864,880
Employee Benefits	292,459,761	294,753,525	294,794,614	41,089	2,334,853
Book and Supplies	70,040,458	67,427,903	74,012,445	6,584,542	3,971,987
Services & Operating	100,616,585	101,186,387	101,565,856	379,469	949,271
Capital Outlay	16,736,979	17,184,950	29,364,964	12,180,014	12,627,985
Other Outgo	3,748,803	3,748,803	3,748,803	-	-
Direct/Indirect Costs	(2,961,136)	(2,946,773)	(2,958,495)	(11,722)	2,641
Total Expenditures	\$ 1,040,977,196	\$ 1,053,691,686	\$ 1,072,938,108	\$ 19,246,422	\$ 31,960,912
Other Sources/(Uses)					
Transfers In	\$ 3,385,329	\$ 3,385,329	\$ 11,104,705	\$ 7,719,376	\$ 7,719,376
Transfers Out	(5,137,523)	(5,137,523)	(12,856,899)	(7,719,376.00)	(7,719,376.00)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	-	-	-	-	-
Total Sources/(Uses)	\$ (1,752,194)	\$ (1,752,194)	\$ (1,752,194)	\$ -	\$ -
Net Increase/Decrease in Fund Balance	\$ (38,349,520)	\$ (41,875,474)	\$ (53,465,317)	\$ (11,589,843)	\$ (15,115,797)
Beginning Fund Balance - Unaudited Audit Adjustment	\$ - \$ 137,470,473	\$ - \$ 138,422,174	\$ - \$ 156,251,109	\$ - \$ 17,828,935	\$ - \$ 18,780,636
Beginning Balance	\$ 137,470,473	\$ 138,422,174	\$ 156,251,109	\$ 17,828,935	\$ 18,780,636
Ending Fund Balance	\$ 99,120,953	\$ 96,546,700	\$ 102,785,792	\$ 6,239,092	\$ 3,664,839
Components of Ending Balance					
Revolving Cash	\$ 84,215	\$ 84,215	\$ 78,366	\$ (5,849)	\$ (5,849)
Stores	1,613,205	1,613,205	996,740	(616,465)	(616,465)
Prepaid Expense	374,792	374,792	636,102	261,310	261,310
Assigned: Other Assignments	14,815,737	14,815,737	11,200,000	(3,615,737)	(3,615,737)
Restricted	1	1	1	-	-
Reserve for Economic Uncertainties	82,233,003	79,658,750	89,874,583	10,215,833	7,641,580
Reserve Level %	7.86%	7.52%	8.28%		
Total Ending Fund Balance	\$ 99,120,953	\$ 96,546,700	\$ 102,785,792	\$ 6,239,092	\$ 3,664,839

Per Education Code section 42127(a)(2)(B) the minimum recommended reserve for economic uncertainties is 2% or \$21,715,900

As shown above the reserve for economic uncertainties is \$89,874,583 with an assigned ending balance of \$11,200,000 set aside for text book adoptions

As outlined in Board Policy 3100, the Board recognizes the importance of maintaining reserve levels during stable and volatile economic times.

**UNRESTRICTED GENERAL FUND
ADJUSTMENT SUMMARY**

DESCRIPTION	2019/20 ADOPTED BUDGET UNRESTRICTED	2019/20 CURRENT BUDGET UNRESTRICTED	2019/20 BUDGET REVISION #2 UNRESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR#2	DIFFERENCE BETWEEN ADOPTED AND BR#2
Revenues					
LCFF Sources	\$ 778,979,477	\$ 780,330,472	\$ 780,330,472	\$ -	\$ 1,350,995
Federal Revenues	-	-	-	-	-
Other State Revenues	14,559,815	14,698,297	19,022,216	4,323,919	4,462,401
Other Local Revenues	10,603,798	10,603,798	10,603,798	-	-
Total Revenues	\$ 804,143,090	\$ 805,632,567	\$ 809,956,486	\$ 4,323,919	\$ 5,813,396
Expenditures					
Certificated Salaries	\$ 334,957,300	\$ 344,107,943	\$ 342,307,943	\$ (1,800,000)	\$ 7,350,643
Classified Salaries	87,136,029	88,059,771	88,064,496	4,725	928,467
Employee Benefits	188,713,166	190,607,213	190,244,046	(363,167)	1,530,880
Book and Supplies	41,353,539	38,768,543	40,613,713	1,845,170	(739,826)
Services & Operating	73,127,495	73,812,521	73,765,658	(46,863)	638,163
Capital Outlay	11,470,039	11,458,721	13,679,308	2,220,587	2,209,269
Other Outgo	1,714,803	1,714,803	1,714,803	-	-
Direct/Indirect Costs	(12,678,649)	(12,678,649)	(12,971,816)	(293,167)	(293,167)
Total Expenditures	\$ 725,793,722	\$ 735,850,865	\$ 737,418,150	\$ 1,567,285	\$ 11,624,428
Other Sources/(Uses)					
Transfers In	\$ 28,920	\$ 28,920	\$ 28,920	\$ -	\$ -
Transfers Out	(1,781,114)	(1,781,114)	(1,781,114)	-	-
Other Sources					
Other Uses					
Restricted Contribution	\$ (108,131,397)	\$ (102,137,984)	\$ (108,958,626)	\$ (6,820,642)	\$ (827,229)
Total Sources/(Uses)	\$ (109,883,591)	\$ (103,890,178)	\$ (110,710,820)	\$ (6,820,642)	\$ (827,229)
Net Increase/Decrease in Fund Balance	\$ (31,534,223)	\$ (34,108,476)	\$ (38,172,484)	\$ (4,064,008)	\$ (6,638,261)
Beginning Fund					
Balance - Adopted	\$ 130,655,175	\$ 130,655,175	\$ 140,958,275	\$ 10,303,100	\$ 10,303,100
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 130,655,175	\$ 130,655,175	\$ 140,958,275	\$ 10,303,100	\$ 10,303,100
Ending Fund Balance	\$ 99,120,952	\$ 96,546,699	\$ 102,785,791	\$ 6,239,092	\$ 3,664,839

**FRESNO UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
ADJUSTMENT SUMMARY**

DESCRIPTION	2019/20 ADOPTED BUDGET RESTRICTED	2019/20 CURRENT BUDGET RESTRICTED	2019/20 BUDGET REVISION #2 RESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR#2	DIFFERENCE BETWEEN ADOPTED AND BR#2
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	107,785,729	107,785,729	112,161,425	4,375,696	4,375,696
Other State Revenues	87,157,814	94,856,873	92,704,611	(2,152,262)	5,546,797
Other Local Revenues	5,293,237	5,293,237	6,402,463	1,109,226	1,109,226
Total Revenues	\$ 200,236,780	\$ 207,935,839	\$ 211,268,499	\$ 3,332,660	\$ 11,031,719
Expenditures					
Certificated Salaries	\$ 88,784,924	\$ 89,843,577	\$ 91,643,577	\$ 1,800,000	\$ 2,858,653
Classified Salaries	49,457,493	50,325,601	50,393,906	68,305	936,413
Employee Benefits	103,746,595	104,146,312	104,550,568	404,256	803,973
Book and Supplies	28,686,919	28,659,360	33,398,732	4,739,372	4,711,813
Services & Operating	27,489,090	27,373,866	27,800,198	426,332	311,108
Capital Outlay	5,266,940	5,726,229	15,685,656	9,959,427	10,418,716
Other Outgo	2,034,000	2,034,000	2,034,000	-	-
Direct/Indirect Costs	9,717,513	9,731,876	10,013,321	281,445	295,808
Total Expenditures	\$ 315,183,474	\$ 317,840,821	\$ 335,519,958	\$ 17,679,137	\$ 20,336,484
Other Sources/(Uses)					
Transfers In	3,356,409	3,356,409	11,075,785	7,719,376	7,719,376
Transfers Out	(3,356,409)	(3,356,409)	(11,075,785)	(7,719,376)	(7,719,376)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	108,131,397	102,137,984	108,958,626	6,820,642	827,229
Total Sources/(Uses)	\$ 108,131,397	\$ 102,137,984	\$ 108,958,626	\$ 6,820,642	\$ 827,229
Net Increase/Decrease in Fund Balance	\$ (6,815,297)	\$ (7,766,998)	\$ (15,292,833)	\$ (7,525,835)	\$ (8,477,536)
Beginning Fund Balance - Adopted	\$ 6,815,298	\$ 7,766,999	\$ 15,292,834	\$ 7,525,835	\$ 8,477,536
Beginning Balance	\$ 6,815,298	\$ 7,766,999	\$ 15,292,834	\$ 7,525,835	\$ 8,477,536
Ending Fund Balance	\$ 1	\$ 1	\$ 1	\$ -	\$ (0)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 16, 2019

FUND: **Adult Education Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	2,541,417	2,541,417	2,553,417	12,000
2000	Classified Salaries	1,536,231	1,532,731	1,519,181	(13,550)
3000	Employee Benefits	2,296,470	2,296,470	2,296,470	0
4000	Books and Supplies	320,455	320,738	544,496	223,758
5000	Services and Other Operating	761,780	764,997	1,174,053	409,056
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	7,456,353	7,456,353	8,087,617	631,264
7300	INDIRECT COSTS	208,405	208,405	216,544	8,139
	TOTAL APPROPRIATIONS	7,664,758	7,664,758	8,304,161	639,403
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	951,080	951,080	1,199,205	248,125
	STATE REVENUES	5,694,728	5,694,728	5,760,651	65,923
	LOCAL REVENUES	747,776	747,776	752,304	4,528
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	7,393,584	7,393,584	7,712,160	318,576
	Beginning Fund Balance	388,224	388,224	766,944	378,720
	Change to Fund Balance	(271,174)	(271,174)	(592,001)	(320,827)
	Ending Fund Balance	117,050	117,050	174,943	57,893

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 16, 2019

FUND: Children Center Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	5,621,543	5,621,543	5,621,543	0
2000	Classified Salaries	3,624,428	3,624,428	3,624,428	0
3000	Employee Benefits	7,196,701	7,196,701	7,196,701	0
4000	Books and Supplies	119,217	119,217	421,573	302,356
5000	Services and Other Operating	399,837	399,837	399,837	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	16,961,726	16,961,726	17,264,082	302,356
7300	INDIRECT COSTS	727,004	727,004	738,827	11,823
	TOTAL APPROPRIATIONS	17,688,730	17,688,730	18,002,909	314,179
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	827,363	827,363	1,075,440	248,077
	STATE REVENUES	16,838,367	16,838,367	16,842,799	4,432
	LOCAL REVENUES	23,000	23,000	84,670	61,670
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	17,688,730	17,688,730	18,002,909	314,179
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 16, 2019

FUND: **Deferred Maintenance**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	265,566	265,566	0
5000	Services and Other Operating	3,356,409	3,030,843	10,750,219	7,719,376
6000	Capital Outlay	0	60,000	60,000	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	3,356,409	3,356,409	11,075,785	7,719,376
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	3,356,409	3,356,409	11,075,785	7,719,376
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	3,356,409	3,356,409	11,075,785	7,719,376
	TOTAL REVENUES	3,356,409	3,356,409	11,075,785	7,719,376
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 16, 2019

FUND: Measure Q-Series F

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	30,000	30,000	30,000	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	18,796,369	18,796,369	2,977,982	(15,818,387)
	TOTAL BEFORE INDIRECT	18,826,369	18,826,369	3,007,982	(15,818,387)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	18,826,369	18,826,369	3,007,982	(15,818,387)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	160,000	160,000	160,000	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	160,000	160,000	160,000	0
	Beginning Fund Balance	18,666,370	18,666,370	2,847,982	(15,818,388)
	Change to Fund Balance	(18,666,369)	(18,666,369)	(2,847,982)	15,818,387
	Ending Fund Balance	1	1	0	(1)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 16, 2019

FUND: Measure X-Series A

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	30,000	30,000	30,000	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	18,074,497	18,074,497	9,155,073	(8,919,424)
	TOTAL BEFORE INDIRECT	18,104,497	18,104,497	9,185,073	(8,919,424)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	18,104,497	18,104,497	9,185,073	(8,919,424)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	160,000	160,000	160,000	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	160,000	160,000	160,000	0
	Beginning Fund Balance	17,944,497	17,944,497	9,025,073	(8,919,424)
	Change to Fund Balance	(17,944,497)	(17,944,497)	(9,025,073)	8,919,424
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 16, 2019

FUND: Measure X-Series B

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	360,000	360,000
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	75,100,000	75,100,000
	TOTAL BEFORE INDIRECT	0	0	75,460,000	75,460,000
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	75,460,000	75,460,000
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	100,000	100,000
	OTHER SOURCES	0	0	75,360,000	75,360,000
	TOTAL REVENUES	0	0	75,460,000	75,460,000
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 16, 2019

FUND: Developer Fees

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	3,626,785	3,626,785	3,923,307	296,522
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	28,920	28,920	28,920	0
	TOTAL BEFORE INDIRECT	3,655,705	3,655,705	3,952,227	296,522
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	3,655,705	3,655,705	3,952,227	296,522
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	1,490,000	1,490,000	1,490,000	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	1,490,000	1,490,000	1,490,000	0
	Beginning Fund Balance	2,165,705	2,165,705	2,462,227	296,522
	Change to Fund Balance	(2,165,705)	(2,165,705)	(2,462,227)	(296,522)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 16, 2019

FUND: County School Facility Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	860,236	2,057,337	2,057,337	0
5000	Services and Other Operating	9,936,456	11,387,446	11,387,446	0
6000	Capital Outlay	69,803,781	67,155,690	127,207,124	60,051,434
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	80,600,473	80,600,473	140,651,907	60,051,434
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	80,600,473	80,600,473	140,651,907	60,051,434
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	250,000	250,000	250,000	0
	OTHER SOURCES	33,514,457	33,514,457	83,726,646	50,212,189
	TOTAL REVENUES	33,764,457	33,764,457	83,976,646	50,212,189
	Beginning Fund Balance	46,836,016	46,836,016	56,675,261	9,839,245
	Change to Fund Balance	(46,836,016)	(46,836,016)	(56,675,261)	(9,839,245)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 16, 2019

FUND: Special Reserve for Capital Outlay

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	2,722,863	2,483,613	2,483,613	0
5000	Services and Other Operating	1,572,020	1,675,270	1,767,282	92,012
6000	Capital Outlay	0	136,000	136,000	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	4,294,883	4,294,883	4,386,895	92,012
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	4,294,883	4,294,883	4,386,895	92,012
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	45,000	45,000	170,000	125,000
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	45,000	45,000	170,000	125,000
	Beginning Fund Balance	4,249,883	4,249,883	4,216,895	(32,988)
	Change to Fund Balance	(4,249,883)	(4,249,883)	(4,216,895)	32,988
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 16, 2019

FUND: **Bond Interest and Redemption Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	43,683,015	43,683,015	54,418,908	10,735,893
	TOTAL BEFORE INDIRECT	43,683,015	43,683,015	54,418,908	10,735,893
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	43,683,015	43,683,015	54,418,908	10,735,893
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	426,512	426,512	426,512	0
	LOCAL REVENUES	43,698,982	43,698,982	64,390,230	20,691,248
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	44,125,494	44,125,494	64,816,742	20,691,248
	Beginning Fund Balance	168,250,623	168,250,623	164,791,547	(3,459,076)
	Change to Fund Balance	442,479	442,479	10,397,834	9,955,355
	Ending Fund Balance	168,693,102	168,693,102	175,189,381	6,496,279