

Fresno Unified School District
Board Agenda Item

BOARD MEETING DATE: November 6, 2024

AGENDA ITEM C-15

ACTION REQUESTED: APPROVE

PRIORITY GOAL: Achieving Operational Excellence

TITLE AND SUBJECT: Approve Budget Revision No. 1 for Fiscal Year 2024/25

ITEM DESCRIPTION: Included in the Board binders is Budget Revision No. 1 for fiscal year 2024/25. Periodic updates to the district's budget are presented to the Board of Education for approval. Budget Revision No. 1 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. 1 for fiscal year 2024/25:

- Adjustments for actual beginning balances as presented in the 2023/24 Unaudited Actual Financial Report approved by the Board on September 11, 2024
- Program adjustments
- Grant Revisions
- Other Funds

FINANCIAL SUMMARY: As a result, the Unrestricted General Fund Reserve for Economic Uncertainties is estimated at approximately \$120.5 million at June 30, 2025.

PREPARED BY: Chief Executive, Kim Kelstrom

DIVISION: Business and Financial Services

CABINET APPROVAL PHONE: (559) 457-3535

CABINET APPROVAL: Chief Financial Officer, Patrick Jensen

INTERIM SUPERINTENDENT APPROVAL:



Unrestricted General Fund Adjustments and Revisions – Unaudited Actuals

Unaudited Actuals – As presented in the 2023/24 Unaudited Actuals Financial Report approved by the Board on September 11, 2024, the 2024/25 beginning balance is adjusted to the 2023/24 actual balance. In addition, the unrestricted ending balance includes: One-time projects of \$15.0 million which includes education center remodel, Lawson upgrade, Design Science Facility, department and site carryover.

Program Adjustments to 2024/25 Budget Recommended for Approval

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

- Recognize fall teacher staffing (reduction of 14 teachers) – (\$2.0 million)
- Increase contribution to Special Education for fall classroom leveling (24 classrooms) – \$5.5 million
- Allocate funds to support parking for 2011 Fresno Building – \$164,000
- Allocate funds to support maintenance and licenses of the district’s LTE network – \$446,000
- Designate future textbook adoptions from Committed Reserve – \$3.8 million
- Allocate funds to support Measure H mailers – \$50,000
- Increase contribution to Special Education due to increased contract obligations for special education private placements – \$1.5 million
- Allocate funds for increase in contracts with Fresno Police and Probation, which includes the addition of two Security Resource Officers (SRO) – \$564,000
- Increase indirect cost due to grant adjustments – \$660,000

Grant Revisions The charts below, and on the following pages, show carryover, new grants, revisions to existing grants and entitlements:

Name	2024/25 Current Budget Allocation	2023/24 Carryover Amount	2024/25 Adjusted Award Amount	Revised Budget Allocation	Change
21ST Century Comm Learn Ctr	\$3,587,106	(\$1,907,786)	\$-	\$1,679,320	(\$1,907,786)
After School Education & Safety Program (ASES)	15,733,877	(303,823)	-	15,430,054	(303,823)
A-G Access/Success Grant	588,712	(27,422)	-	561,290	(27,422)
A-G Learning Loss Mitigation Grant	942,936	19,855	-	962,791	19,855
American Rescue Plan - Homeless Children and Youth I	-	37,367	-	37,367	37,367
American Rescue Plan - Homeless Children and Youth II	-	314,822	-	314,822	314,822
California Career Technical Education Incentive Grant Program	8,435,411	51,063	-	8,486,474	51,063
California Community Schools Partnership Program: Implementation and Cohort 3	3,868,052	-	1,777,874	5,645,926	1,777,874
CalSHAPE Ventilation Program	-	-	13,128,780	13,128,780	13,128,780
California Newcomer Education and Well-Being Project	466,773	(4,973)	-	461,800	(4,973)
California Office of Traffic Safety	-	-	200,000	200,000	200,000
California Partnership Academies-CTE Initiative	175,652	(18,494)	-	157,158	(18,494)
Classified School Employee Prof Dev Block Grant	63,442	34,900	-	98,342	34,900
Classified Schools Employee Grant	144,000	15,993	-	159,993	15,993
Clean Vehicle Fueling Infrastructure Grant	-	1,689,000	-	1,689,000	1,689,000
Community Redevelopment	1,060,963	2,446,815	-	3,507,778	2,446,815
Dual Enrollment Opportunities	900,000	(2,796)	-	897,204	(2,796)
Department of Water Resources: Urban Community Drought Relief Grant Program	-	-	2,122,260	2,122,260	2,122,260
Early Math Initiative Program	-	134,467	50,000	184,467	184,467
Early Learning: FCSS	114,126	729	(57,626)	57,229	(56,897)
Elementary Schools: Local Grants	-	10,456	-	10,456	10,456
Elementary and Secondary School Emergency Relief III	-	55,285,367	-	55,285,367	55,285,367
ESSA: Comprehensive Support & Improvement (CSI)	2,729,801	(310,831)	-	2,418,970	(310,831)
Ethnic Studies Block Grant	371,519	38,485	-	410,004	38,485

Budget Revision No. 1, 2024/25

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Name	2024/25 Current Budget Allocation	2023/24 Carryover Amount	2024/25 Adjusted Award Amount	Revised Budget Allocation	Change
Expanding Opportunities in High-Quality Pathways Project	\$803,000	\$35,286	\$-	\$838,286	\$35,286
Fansler Foundation	-	4,113	-	4,113	4,113
High Schools: Local Grants	34,893	25,487	-	60,380	25,487
IASA: Title I Basic Grants Low	69,699,408	3,460,353	-	73,159,761	3,460,353
IDEA Alternative Dispute Resolution	14,922	6,357	-	21,279	6,357
IDEA Basic Local Assistance Entitlement-Special Ed - SD-CEIS	4,312,932	627,363	-	4,940,295	627,363
IDEA Basic Local Assistance, Part B, Sec 611, Private Schools ISPs	16,872	14,178	-	31,050	14,178
IDEA Part B - Supporting Inclusive Practices Preschool	25,000	24,510	-	49,510	24,510
IDEA Preschool Grades: Spec. Ed	300,194	145,556	1,026	446,776	146,582
IDEA Preschool Grants – SD-CEIS	52,961	6,347	-	59,308	6,347
IDEA Preschool Staff – Spec. Ed.	3,201	3,102	-	6,303	3,102
Indian Education	42,605	3,975	-	46,580	3,975
K16 Collaboration	-	-	590,000	590,000	590,000
Kitchen Infrastructure & Training Funds 2022	3,660,499	1,445,137	-	5,105,636	1,445,137
Learning Community for School Success	740,021	(69,047)	-	670,974	(69,047)
Learning Recovery Emergency Block Grant	40,485,810	26,413,855	-	66,899,665	26,413,855
Literacy Coaches & Reading Specialist Grant	7,097,255	11,728,437	-	18,825,692	11,728,437
Lucille Packard Children Center Grant	1,321,178	(6,706)	-	1,314,472	(6,706)
Middle Schools: Local	-	4,375	-	4,375	4,375
National University Teacher Quality Partnership Program	1,175,432	(626,827)	-	548,605	(626,827)
Ongoing & Major Maintenance Account	48,951,606	875,000	-	49,826,606	875,000
Partnership Academies	541,055	(8,645)	-	532,410	(8,645)
Project Lead the Way	-	-	50,000	50,000	50,000
Proposition 28	23,554,148	411,275	-	23,965,423	411,275
San Joaquin Community Air Grant ^(B)	-	-	3,120,681	3,120,681	3,120,681
Special Education Local Contributions	124,841,499	-	7,000,000	131,841,499	7,000,000
Special Ed: IDEA Mental Health Allocation Plan	792,003	171,139	-	963,142	171,139
Special Education Early Intervention Grant	3,985,762	415,577	-	4,401,339	415,577
Strong Workforce Program	2,470,114	59,916	-	2,530,030	59,916

Name	2024/25 Current Budget Allocation	2023/24 Carryover Amount	2024/25 Adjusted Award Amount	Revised Budget Allocation	Change
Title II - Teacher Quality	\$10,495,331	\$2,186,359	\$69,293	\$12,750,983	\$2,255,652
Title III - Immigrant	169,968	37,377	4,920	212,265	42,297
Title III - Limited English Proficient	2,974,718	283,299	100,912	3,358,929	384,211
Transition to Teaching	5,961,334	(482,952)	-	5,478,382	(482,952)
Transportation Grants	-	251,785	-	251,785	251,785
Unbound Learning	-	1,154	-	1,154	1,154
Wallace Foundation	2,261,751	367,535	-	2,629,286	367,535
Restricted -- General Fund Totals	\$395,967,842	\$105,317,864	\$28,158,120	\$529,443,826	\$133,475,984

Other Funds

Other Funds Beginning Balance – The table below reflects the 2024/25 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)	2024/25 Adopted Budget Beginning Fund Balance	2024/25 Revision No. 1 Beginning Fund Balance	Net Change
Adult Education	\$1.22	\$1.23	\$0.01
Adult Education Building	\$1.69	\$1.83	\$0.14
Associated Student Body	\$3.22	\$2.94	(\$0.28)
Bond Interest and Redemption	\$121.82	\$70.49	(\$51.33)
Cafeteria	\$23.57	\$30.75	\$7.18
Capital Facilities (Developer Fees)	\$5.16	\$4.95	(\$0.21)
Child Development	\$2.57	\$0.95	(\$1.62)
County School Facility	\$46.45	\$26.32	(\$20.13)
Deferred Maintenance	\$0.00	\$0.00	\$0.00
Defined Benefits	\$11.37	\$12.09	\$0.72
Health	\$125.65	\$116.76	(\$8.89)
Liability	\$1.57	\$0.23	(\$1.34)
Measure M, Series B	\$77.35	\$111.31	\$33.96
Retiree Benefits	\$80.56	\$79.16	(\$1.40)
Special Reserve for Capital Outlay	\$1.90	\$2.13	\$0.23
Workers' Compensation	\$1.05	\$5.00	\$3.95

The charts below, and on the following pages, show carryover, new grants, revisions to existing grants and entitlements:

Adult Education Fund – Budget Revision No. 1 reflects an increase in expenses of \$961,281 for adjustments for actual carryover and award adjustments.

Name	2024/25 Current Budget Allocation	2023/24 Carryover Amount	2024/25 Adjusted Award Amount	Revised Budget Allocation	Change
Adult Education Apportionment	\$233,250	\$-	\$-	\$-	\$-
Adult Education Block Grant	6,751,635	\$1,116,806	(217,889)	\$7,650,553	\$898,917
CalWORKs for Adult Education	688,967	-	-	-	-
Citizenship and Integration Direct Services Grant Program	450,000	-	(199,466)	250,534	(199,466)
Adult Ed EL Healthcare Pathway	-	-	261,830	261,830	261,830
Total	\$8,123,852	\$1,116,807	(\$155,525)	\$8,162,917	\$961,281

Children’s Center Fund – Budget Revision No. 1 reflects an increase in expenses of \$648,141 for adjustments for actual carryover and award adjustments.

Name	2024/25 Current Budget Allocation	2023/24 Carryover Amount	2024/25 Adjusted Award Amount	Revised Budget Allocation	Change
CA Prekindergarten Planning and Implementation Grant	\$1,812,080	\$-	(\$104,782)	\$1,707,298	(\$104,782)
CD: CSPP One Time PCA 25738	313,296	-	-	313,296	-
CD: ARP California State Preschool Program One-time Stipend	352,667	(257,312)	-	95,355	(257,312)
CD: CA State Preschool Program One-Time Stipend	2,219,373	531,094	-	2,750,467	531,094
CD: Child Care & Development Programs - CDSS	134,106	711	(78,809)	56,008	(78,098)
CSPP Quality Rating & Improvement System Block Grant	780,058	193,024	-	973,082	193,024
CD: Federal General (CCTR) and State Preschool CSPP	414,010	-	(55,287)	358,723	(55,287)
Dual Language Learners Professional Development Grant	-	-	-	-	-
FCSS Early Educator Teacher Development Grant	974,599	(7,718)	-	966,881	(7,718)
Fresno EOC Head Start Partnership	1,417,668	(574,096)	-	843,572	(574,096)
Inclusive Early Education Expansion Grant	3,689,142	918,147	-	4,607,289	918,147
Licensed Care Facility Stabilization Stipend	-	83,169	-	83,169	83,169
Total	\$12,106,999	\$887,019	(\$238,878)	\$12,755,140	\$648,141

Cafeteria Fund – Budget Revision No. 1 reflects an increase in expenses of \$637,294 for adjustments for actual carryover and award adjustments.

Name	2024/25 Current Budget Allocation	2023/24 Carryover Amount	2024/25 Adjusted Award Amount	Revised Budget Allocation	Change
CalSHAPE Plumbing Program	\$-	\$293,002	\$-	\$293,002	\$293,002
California Farm to School Incubator Grant	\$507,383	\$77,161	-	\$584,544	\$77,161
Fresh Fruits and Vegetable	2,535,503	\$0	7,736	2,543,239	7,736
No Kids Hungry Fund	37,179	(33,668)	-	3,511	(33,668)
Supply Chain Assistance	-	147,950	-	147,950	147,950
School Food Best Practices	-	145,113	-	145,113	145,113
Total	\$3,080,065	\$629,558	\$7,736	\$3,713,848	\$637,294

Measure M, Series B – Recognize carryover of \$34.1 million.

Measure M, Series C – Recognize the recent bond sale of \$60 million.

County School Facilities Fund – Reflects an increase in expenses of \$77.7 million to adjust for carryover and utilization of Measure M, Series B.

Workers' Compensation Fund – Adjust the rate from 0.85% to 0.50% based on historical trends for a decrease in contributions of \$3.2 million.

Liability Fund – Adjust the rate from 1.15% to 1.50% based on historical trends for an increase in contributions of \$3.2 million.

Health Fund – Budget Revision No. 1 recognizes the Joint Health Management Board's (JHMB) revised adopted budget approved by JHMB on July 25, 2024, and recognizes an increase in medical expense trends by \$7.6 million.

**FRESNO UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGET REVISION No. 1**

DESCRIPTION	2024/25 ADOPTED BUDGET	2024/25 CURRENT BUDGET	11/06/2024 2024/25 REVISION No. 1 REVISION No. 1	DIFFERENCE BETWEEN CURRENT AND BR No. 1	DIFFERENCE BETWEEN ADOPTED AND BR No. 1
Revenues					
LCFF Sources	\$ 999,539,707	\$ 999,539,707	\$ 999,539,707	\$ -	\$ -
Federal Revenues	121,959,969	121,959,969	179,969,366	58,009,397	58,009,397
Other State Revenues	295,070,917	295,070,917	313,633,603	18,562,686	18,562,686
Other Local Revenues	56,860,419	56,860,419	81,957,454	25,097,035	25,097,035
Total Revenues	\$ 1,473,431,012	\$ 1,473,431,012	\$ 1,575,100,130	\$ 101,669,118	\$ 101,669,118
Expenditures					
Certificated Salaries	\$ 604,284,738	\$ 604,284,738	\$ 615,507,844	\$ 11,223,106	\$ 11,223,106
Classified Salaries	242,111,602	242,111,602	245,026,837	2,915,235	2,915,235
Employee Benefits	444,541,191	444,541,191	448,775,189	4,233,998	4,233,998
Book and Supplies	129,673,044	129,673,044	141,324,107	11,651,063	11,651,063
Services & Operating	232,738,631	232,738,631	269,605,439	36,866,808	36,866,808
Capital Outlay	6,405,789	6,405,789	83,957,949	77,552,160	77,552,160
Other Outgo	4,033,546	4,033,546	5,533,546	1,500,000	1,500,000
Direct/Indirect Costs	(2,710,797)	(2,710,797)	(2,732,677)	(21,880)	(21,880)
Total Expenditures	\$ 1,661,077,744	\$ 1,661,077,744	\$ 1,806,998,234	\$ 145,920,490	\$ 145,920,490
Other Sources/(Uses)					
Transfers In	\$ 5,486,409	\$ 5,486,409	\$ 5,486,409	\$ -	\$ -
Transfers Out	(6,956,409)	(6,956,409)	(6,956,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	-	-	-	-	-
Total Sources/(Uses)	\$ (1,470,000)	\$ (1,470,000)	\$ (1,470,000)	\$ -	\$ -
Net Increase/Decrease in Fund Balance	\$ (189,116,732)	\$ (189,116,732)	\$ (233,368,104)	\$ (44,251,372)	\$ (44,251,372)
Beginning Fund Balance - Unaudited	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adjustment	\$ 563,449,542	\$ 563,449,542	\$ 607,010,959	\$ 43,561,417	\$ 43,561,417
Beginning Balance	\$ 563,449,542	\$ 563,449,542	\$ 580,525,296	\$ 17,075,754	\$ 17,075,754
Restatement of Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 374,332,810	\$ 374,332,810	\$ 347,157,192	\$ (27,175,618)	\$ (27,175,618)
Components of Ending Balance					
Revolving Cash	\$ 43,534	\$ 43,534	\$ 66,128	\$ 22,594	\$ 22,594
Stores	3,028,901	3,028,901	2,296,649	(732,252)	(732,252)
Prepaid Expense	2,189,659	2,189,659	3,451,535	1,261,876	1,261,876
Other Commitments	75,950,000	75,950,000	106,720,000	30,770,000	30,770,000
Assigned: Other Assignments	-	-	-	-	-
Restricted	156,668,224	156,668,224	114,160,020	(42,508,204)	(42,508,204)
Reserve for Economic Uncertainties	134,452,492	134,452,492	120,462,860	(13,989,632)	(13,989,632)
Reserve Level %	8.06%	8.06%	6.64%		
Total Ending Fund Balance	\$ 372,332,810	\$ 372,332,810	\$ 347,157,192	\$ (25,175,618)	\$ (25,175,618)

Per Education Code section 42127(a)(2)(B) the minimum recommended reserve for economic uncertainties is 2% or \$36,279,093

As shown above the reserve for economic uncertainties is \$120,462,860 with an assigned and committed ending balance of \$106,720,000 set aside for future year expenses

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

The reserve level will fluctuate when recognizing grant carryover. The recognition of ESSER, Block Grants, and new grants recognized in Budget Revision No. 1 changes the calculation for the reserve level %.

**UNRESTRICTED GENERAL FUND
BUDGET REVISION No. 1**

DESCRIPTION	2024/25	2024/25	11/06/2024	DIFFERENCE	DIFFERENCE
	ADOPTED BUDGET	CURRENT BUDGET	2024/25 BUDGET REVISION No. 1	BETWEEN CURRENT	BETWEEN ADOPTED
	UNRESTRICTED	UNRESTRICTED	REVISION No. 1	AND BR No. 1	AND BR No. 1
Revenues					
LCFF Sources	\$ 999,539,707	\$ 999,539,707	\$ 999,539,707	\$ -	\$ -
Federal Revenues	-	\$ -	-	-	-
Other State Revenues	25,813,439	\$ 25,813,439	25,813,439	-	-
Other Local Revenues	25,160,131	\$ 25,160,131	25,160,131	-	-
Total Revenues	\$ 1,050,513,277	\$ 1,050,513,277	\$ 1,050,513,277	\$ -	\$ -
Expenditures					
Certificated Salaries	\$ 433,916,737	\$ 433,916,737	\$ 431,916,737	\$ (2,000,000)	\$ (2,000,000)
Classified Salaries	\$ 139,320,338	\$ 139,320,338	139,320,338	-	-
Employee Benefits	\$ 266,667,511	\$ 266,667,511	266,741,001	73,490	73,490
Book and Supplies	\$ 51,893,711	\$ 51,893,711	57,879,221	5,985,510	5,985,510
Services & Operating	\$ 106,009,973	\$ 106,009,973	109,282,973	3,273,000	3,273,000
Capital Outlay	\$ 3,164,155	\$ 3,164,155	8,937,155	5,773,000	5,773,000
Other Outgo	\$ 1,729,188	\$ 1,729,188	1,729,188	-	-
Direct/Indirect Costs	(20,045,961)	\$ (20,045,961)	(20,706,455)	(660,494)	(660,494)
Total Expenditures	\$ 982,655,652	\$ 982,655,652	\$ 995,100,158	\$ 12,444,506	\$ 12,444,506
Other Sources/(Uses)					
Transfers In	\$ 30,000	30,000	\$ 30,000	\$ -	\$ -
Transfers Out	(1,500,000)	(1,500,000)	(1,500,000)	-	-
Other Sources					
Other Uses					
Restricted Contribution	\$ (168,987,128)	\$ (168,987,128)	\$ (175,987,128)	\$ (7,000,000)	\$ (7,000,000)
Total Sources/(Uses)	\$ (170,457,128)	\$ (170,457,128)	\$ (177,457,128)	\$ (7,000,000)	\$ (7,000,000)
Net Increase/Decrease in Fund Balance	\$ (102,599,503)	\$ (102,599,503)	\$ (122,044,009)	\$ (19,444,506)	\$ (19,444,506)
Beginning Fund					
Balance - Adopted	\$ 318,264,089	\$ 318,264,089	\$ 355,041,181	\$ 36,777,092	\$ 36,777,092
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 318,264,089	\$ 318,264,089	\$ 355,041,181	\$ 36,777,092	\$ 36,777,092
Ending Fund Balance	\$ 215,664,586	\$ 215,664,586	\$ 232,997,172	\$ 17,332,586	\$ 17,332,586

**FRESNO UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
BUDGET REVISION No. 1**

DESCRIPTION	2024/25	2024/25	11/06/2024	DIFFERENCE	DIFFERENCE
	ADOPTED BUDGET	CURRENT BUDGET	BUDGET REVISION No. 1	BETWEEN CURRENT AND BR No. 1	BETWEEN ADOPTED AND BR No. 1
	RESTRICTED	RESTRICTED	REVISION No. 1	AND BR No. 1	AND BR No. 1
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 121,959,969	\$ 121,959,969	\$ 179,969,366	\$ 58,009,397	\$ 58,009,397
Other State Revenues	\$ 269,257,478	\$ 269,257,478	\$ 287,820,164	\$ 18,562,686	\$ 18,562,686
Other Local Revenues	\$ 31,700,288	\$ 31,700,288	\$ 56,797,323	\$ 25,097,035	\$ 25,097,035
Total Revenues	\$ 422,917,735	\$ 422,917,735	\$ 524,586,853	\$ 101,669,118	\$ 101,669,118
Expenditures					
Certificated Salaries	\$ 170,368,001	\$ 170,368,001	\$ 183,591,107	\$ 13,223,106	\$ 13,223,106
Classified Salaries	\$ 102,791,264	\$ 102,791,264	\$ 105,706,499	\$ 2,915,235	\$ 2,915,235
Employee Benefits	\$ 177,873,680	\$ 177,873,680	\$ 182,034,188	\$ 4,160,508	\$ 4,160,508
Book and Supplies	\$ 77,779,333	\$ 77,779,333	\$ 83,444,886	\$ 5,665,553	\$ 5,665,553
Services & Operating	\$ 126,728,658	\$ 126,728,658	\$ 160,322,466	\$ 33,593,808	\$ 33,593,808
Capital Outlay	\$ 3,241,634	\$ 3,241,634	\$ 75,020,794	\$ 71,779,160	\$ 71,779,160
Other Outgo	\$ 2,304,358	\$ 2,304,358	\$ 3,804,358	\$ 1,500,000	\$ 1,500,000
Direct/Indirect Costs	\$ 17,335,164	\$ 17,335,164	\$ 17,973,778	\$ 638,614	\$ 638,614
Total Expenditures	\$ 678,422,092	\$ 678,422,092	\$ 811,898,076	\$ 133,475,984	\$ 133,475,984
Other Sources/(Uses)					
Transfers In	5,456,409	5,456,409	5,456,409	-	-
Transfers Out	(5,456,409)	(5,456,409)	(5,456,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	168,987,128	168,987,128	175,987,128	7,000,000	7,000,000
Total Sources/(Uses)	\$ 168,987,128	\$ 168,987,128	\$ 175,987,128	\$ 7,000,000	\$ 7,000,000
Net Increase/Decrease in Fund Balance	\$ (86,517,229)	\$ (86,517,229)	\$ (111,324,095)	\$ (24,806,866)	\$ (24,806,866)
Beginning Fund Balance - Adopted					
Balance - Adopted	\$ 245,185,453	\$ 245,185,453	\$ 251,969,778	\$ 6,784,325	\$ 6,784,325
Beginning Balance	\$ 245,185,453	\$ 245,185,453	\$ 225,484,115	\$ (19,701,338)	\$ (19,701,338)
Restatement of Beginning Balance			\$ -	\$ -	\$ -
Ending Fund Balance	\$ 158,668,224	\$ 158,668,224	\$ 114,160,020	\$ (44,508,204)	\$ (44,508,204)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

November 06, 2024

FUND: **Adult Education Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	3,338,119	3,338,119	3,473,035	134,916
2000	Classified Salaries	2,171,707	2,171,707	2,181,604	9,897
3000	Employee Benefits	2,836,826	2,836,826	2,916,387	79,561
4000	Books and Supplies	876,749	876,749	880,480	3,731
5000	Services and Other Operating	553,730	553,730	1,283,392	729,662
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	9,777,131	9,777,131	10,734,898	957,767
7300	INDIRECT COSTS	234,534	234,534	238,048	3,514
	TOTAL APPROPRIATIONS	10,011,665	10,011,665	10,972,946	961,281
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,654,826	1,654,826	1,455,360	(199,466)
	STATE REVENUES	7,129,736	7,129,736	7,950,327	820,591
	LOCAL REVENUES	595,358	595,358	595,358	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	9,379,920	9,379,920	10,001,045	621,125
	Beginning Fund Balance	1,224,921	1,224,921	1,230,710	5,789
	Change to Fund Balance	(631,745)	(631,745)	(971,901)	(340,156)
	Ending Fund Balance	593,176	593,176	258,809	(334,367)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

November 06, 2024

FUND: **Children Center Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	9,721,109	9,721,109	9,224,339	(496,770)
2000	Classified Salaries	6,510,442	6,510,442	6,510,442	0
3000	Employee Benefits	11,904,954	11,904,954	11,798,396	(106,558)
4000	Books and Supplies	2,006,653	2,006,653	3,245,574	1,238,921
5000	Services and Other Operating	1,313,278	1,313,278	1,307,565	(5,713)
6000	Capital Outlay	3,443,987	3,443,987	3,443,987	0
7000	Other Outgo	1,103,086	1,103,086	1,103,086	0
	TOTAL BEFORE INDIRECT	36,003,509	36,003,509	36,633,389	629,880
7300	INDIRECT COSTS	0	0	18,261	18,261
	TOTAL APPROPRIATIONS	36,003,509	36,003,509	36,651,650	648,141
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	548,116	548,116	414,731	(133,385)
	STATE REVENUES	29,660,171	29,660,171	32,649,907	2,989,736
	LOCAL REVENUES	3,223,182	3,223,182	3,491,657	268,475
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	33,431,469	33,431,469	36,556,295	3,124,826
	Beginning Fund Balance	2,572,041	2,572,041	95,355	(2,476,686)
	Change to Fund Balance	(2,572,040)	(2,572,040)	(95,355)	2,476,685
	Ending Fund Balance	1	1	0	(1)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

November 06, 2024

FUND: Cafeteria Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	18,638,061	18,638,061	18,617,326	(20,735)
3000	Employee Benefits	13,979,161	13,979,161	13,965,293	(13,868)
4000	Books and Supplies	28,903,510	28,903,510	29,282,208	378,698
5000	Services and Other Operating	4,074,474	4,074,474	4,074,566	92
6000	Capital Outlay	711,579	711,579	1,004,581	293,002
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	66,306,785	66,306,785	66,943,974	637,189
7300	INDIRECT COSTS	1,328,702	1,328,702	1,328,807	105
	TOTAL APPROPRIATIONS	67,635,487	67,635,487	68,272,781	637,294
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	55,490,194	55,490,194	55,490,194	0
	STATE REVENUES	10,911,860	10,911,860	11,357,708	445,848
	LOCAL REVENUES	1,277,805	1,277,805	1,321,298	43,493
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	67,679,859	67,679,859	68,169,200	489,341
	Beginning Fund Balance	23,565,200	23,565,200	30,752,693	7,187,493
	Restatement of Fund Balance	0	0	0	0
	Change to Fund Balance	44,372	44,372	(103,581)	(147,953)
	Ending Fund Balance	23,609,572	23,609,572	30,649,112	7,039,540

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

November 06, 2024

FUND: **Measure M-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	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	79,446,611	79,446,611	113,559,994	34,113,383
	TOTAL BEFORE INDIRECT	79,446,611	79,446,611	113,559,994	34,113,383
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	79,446,611	79,446,611	113,559,994	34,113,383
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	2,245,483	2,245,483	2,245,483	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	2,245,483	2,245,483	2,245,483	0
	Beginning Fund Balance	77,346,611	77,346,611	111,314,511	33,967,900
	Change to Fund Balance	(77,201,128)	(77,201,128)	(111,314,511)	(34,113,383)
	Ending Fund Balance	145,483	145,483	0	(145,483)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

November 06, 2024

FUND: Measure M -Series C

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	1,210,500	1,210,500
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	0	0	1,210,500	1,210,500
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	1,210,500	1,210,500
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	61,210,500	61,210,500
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	0	0	61,210,500	61,210,500
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	60,000,000	60,000,000
	Ending Fund Balance	0	0	60,000,000	60,000,000

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: November 06, 2024

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	1,238,597	1,238,597	1,238,597	0
3000	Employee Benefits	651,166	651,166	651,166	0
4000	Books and Supplies	3,503,335	3,503,335	3,503,335	0
5000	Services and Other Operating	47,075,144	47,075,144	47,075,144	0
6000	Capital Outlay	4,889,167	4,889,167	82,567,971	77,678,804
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	57,357,409	57,357,409	135,036,213	77,678,804
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	57,357,409	57,357,409	135,036,213	77,678,804
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	600,000	600,000	600,000	0
	OTHER SOURCES	74,000,702	74,000,702	108,114,085	34,113,383
	TOTAL REVENUES	74,600,702	74,600,702	108,714,085	34,113,383
	Beginning Fund Balance	46,447,569	46,447,569	26,322,128	(20,125,441)
	Change to Fund Balance	17,243,293	17,243,293	(26,322,128)	(43,565,421)
	Ending Fund Balance	63,690,862	63,690,862	0	(63,690,862)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

November 6, 2024

FUND: **Health Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	617,409	617,409	592,838	(24,571)
3000	Employee Benefits	365,055	365,055	371,240	6,185
4000	Books and Supplies	16,842	16,842	15,291	(1,551)
5000	Services and Other Operating	200,978,243	200,978,243	208,554,307	7,576,064
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	2,000,000	2,000,000	2,000,000	0
	TOTAL BEFORE INDIRECT	203,977,549	203,977,549	211,533,676	7,556,127
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	203,977,549	203,977,549	211,533,676	7,556,127
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	226,258,845	226,258,845	225,994,941	(263,904)
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	226,258,845	226,258,845	225,994,941	(263,904)
	Beginning Fund Balance	125,647,454	125,647,454	116,760,497	(8,886,957)
	Change to Fund Balance	22,281,296	22,281,296	14,461,265	(7,820,031)
	Ending Fund Balance	147,928,750	147,928,750	131,221,762	(16,706,988)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

November 06, 2024

FUND: **Liability Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	746,771	746,771	816,617	69,846
3000	Employee Benefits	477,979	477,979	489,787	11,808
4000	Books and Supplies	6,000	6,000	6,000	0
5000	Services and Other Operating	8,119,389	8,119,389	9,158,931	1,039,542
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	9,350,139	9,350,139	10,471,335	1,121,196
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	9,350,139	9,350,139	10,471,335	1,121,196
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	9,667,851	9,667,851	12,850,934	3,183,083
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	9,667,851	9,667,851	12,850,934	3,183,083
	Beginning Fund Balance	1,573,215	1,573,215	233,367	(1,339,848)
	Change to Fund Balance	317,712	317,712	2,379,599	2,061,887
	Ending Fund Balance	1,890,927	1,890,927	2,612,966	722,039

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: November 06, 2024

FUND: Worker's Compensation Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	786,000	786,000	889,459	103,459
3000	Employee Benefits	500,314	500,314	528,932	28,618
4000	Books and Supplies	1,000	1,000	1,000	0
5000	Services and Other Operating	8,298,285	8,298,285	7,045,012	(1,253,273)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	9,585,599	9,585,599	8,464,403	(1,121,196)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	9,585,599	9,585,599	8,464,403	(1,121,196)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	7,608,847	7,608,847	4,425,764	(3,183,083)
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	7,608,847	7,608,847	4,425,764	(3,183,083)
	Beginning Fund Balance	1,047,172	1,047,172	4,999,373	3,952,201
	Change to Fund Balance	(1,976,752)	(1,976,752)	(4,038,639)	(2,061,887)
	Ending Fund Balance	(929,580)	(929,580)	960,734	1,890,314