

Fresno Unified School District
Board Agenda Item

Board Meeting Date: October 18, 2023

AGENDA ITEM A-

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 2023/24

ITEM DESCRIPTION: Included in the Board binders is Budget Revision No. 2 for fiscal year 2023/24. 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 2023/24:

- Adjustments for actual beginning balances as presented in the 2022/23 Unaudited Actual Financial Report approved by the Board on September 13, 2023
- Program adjustments
- Grant Revisions
- Other Funds

FINANCIAL SUMMARY: As a result, the Unrestricted General Fund Reserve for Economic Uncertainties is estimated at approximately \$121.8 million at June 30, 2024.

PREPARED BY: Kim Kelstrom

DIVISION: Business and Financial Services
PHONE NUMBER: (559) 457-6226

CABINET APPROVAL: Patrick Jensen
Chief Financial Officer

SUPERINTENDENT APPROVAL:



SUMMARY: Included in the Board binders is Budget Revision No. 2 for fiscal year 2023/24. 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.

Unrestricted General Fund Adjustments and Revisions – Unaudited Actuals

Unaudited Actuals – As presented in the 2022/23 Unaudited Actuals Financial Report approved by the Board on September 13, 2023, the 2023/24 beginning balance is adjusted to the 2022/23 actual balance. In addition, the unrestricted ending balance includes: Facilities one-time projects of \$4.6 million in addition to carryover adjustment for departments and adjustment from the Committed Fund Balance for Supplemental and Concentration actual carryover decrease of \$4.0 million.

Program Adjustments to 2023/24 Budget Recommended for Approval

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

- In accordance with current FASTA bargaining agreement, the 2023/24 daily teachers substitute pay rate increases from \$200 to \$205 – \$2.1 million
- In accordance with the CSEA 125 side letter to increase Special Education paraprofessionals to 197 days and from 6 hours to 7 hours per day and increase paraprofessionals rate by \$2.50 per hour for selected pay grades offset by adopted budget recommendations to change paraprofessionals from 3 hours to 6 hours and reduce 1.0 FTE Director, 1.0 FTE Manager II and 1.0 FTE Assistant Superintendent – net \$7.4 million
- Matching funds for the San Joaquin Valley Air Pollution grant to support bus charging infrastructure and air purifier systems – \$123,000
- Increase Home-to-School Transportation revenue for 2023/24 – \$4.0 million
- Strike Readiness –
 - Allocate funds for Curriculum – \$2.0 million
 - Substitute hiring/orientation – \$410,000
 - Health Services – \$451,000
 - Safety & Security – \$176,000
- Serving siblings breakfast at elementary schools – \$30,000

Grant Revisions

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

Name	2023/24 Current Budget Allocation	2022/23 Carryover Amount	2023/24 Adjusted Award Amount	Revised Budget Allocation	Change
21ST Century Comm Learn Ctr	\$1,157,077	\$137,506	-	\$1,294,583	\$137,506
After School Education & Safety Program (ASES)	15,429,436	1,396,814	-	16,826,250	1,396,814
A-G Access/Success Grant	3,378,197	(1,812,341)	-	1,565,856	(1,812,341)
A-G Learning Loss Mitigation Grant		1,762,409	-	1,762,409	1,762,409
American Rescue Plan - Homeless Children and Youth II	783,157	42,843	-	826,000	42,843
California Career Technical Education Incentive Grant Program	6,278,848	265,916	-	6,544,764	265,916
California Community Schools Partnership Program: CCSPP	46,890	(46,890)	1,400,895	1,400,895	1,354,005
California Newcomer Education and Well-Being Project	437,003	11,278	-	448,281	11,278
California Partnership Academies-CTE Initiative	139,371	15,659	-	155,030	15,659
Classified School Employee Prof Dev Block Grant	243,409	(57,175)	-	186,234	(57,175)
Classified Schools Employee Grant	144,000	16,219	-	160,219	16,219
Community Redevelopment	944,720	1,832,958	-	2,777,678	1,832,958
Dual Enrollment Opportunities	-	-	900,000	900,000	900,000
Early Math Initiative Program	-	30,084	-	30,084	30,084
Elementary and Secondary School Emergency Relief III	248,830,208	9,561,948	-	258,392,156	9,561,948
ESSA: Comprehensive Support & Improvement (CSI)	2,661,039	505,483	-	3,166,522	505,483
ESSA: Title I, Part C, Migrant Education (MESRP)	13,628	-	1,372	15,000	1,372
Ethnic Studies Block Grant	502,712	(10,326)	-	492,386	(10,326)
Expanded Learning Opportunities Grant	-	153,027	-	153,027	153,027
Expanded Learning Opportunities Program	123,770,478	2,607,002	-	126,377,480	2,607,002
Fresno Pacific Teacher Quality Partnership Program	783,452	(90,054)	-	693,398	(90,054)
Hartford Grant	-	25	-	25	25
High Schools: Local Grants	44,978	(1,500)	15,000	58,478	13,500
IASA: Title I Basic Grants Low	74,842,863	369,830	-	75,212,693	369,830
IASA: Title I Migrant Ed Regular	594,950	-	90,228	685,178	90,228
IASA: Title I Migrant Ed Summer	172,800	-	(60,550)	112,250	(60,550)

Budget Revision No. 2, 2023/24

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Name	2023/24 Current Budget Allocation	2022/23 Carryover Amount	2023/24 Adjusted Award Amount	Revised Budget Allocation	Change
Idea Basic Local Aid: Special Ed	11,680,212	608,587	-	12,288,799	608,587
IDEA Basic Local Assistance Entitlement-Special Ed	3,982,076	433,880	-	4,415,956	433,880
IDEA Part B - Supporting Inclusive Practices Preschool	15,000	18,898	-	33,898	18,898
IDEA Special Ed Preschool Early Intervention	351,872	56,978	-	408,850	56,978
K16 Collaboration	-	-	1,063,000	1,063,000	1,063,000
Kitchen Infrastructure & Training Funds	11,582	623,232	-	634,814	623,232
Kitchen Infrastructure & Training Funds 2022 ^(A)	-	7,671,941	-	7,671,941	7,671,941
Kitchen Infrastructure and Training Funds - Food Service	232,014	(77,289)	-	154,725	(77,289)
Learning Communities for School Success Program	942,377	(546,308)	-	396,069	(546,308)
Learning Recovery Emergency Block Grant	20,616,000	17,493,069	-	38,109,069	17,493,069
Literacy Coaches & Reading Specialist Grant	2,396,623	7,189,871	-	9,586,494	7,189,871
Lottery: Instructional Materials	4,356,474	5,274,926	-	9,631,400	5,274,926
Lucille Packard Children Center Grant	1,228,712	431,156	-	1,659,868	431,156
Mental Health Related Services	5,101,922	(171,883)	-	4,930,039	(171,883)
National University Teacher Quality Partnership Program	1,841,375	190,713	(13,556)	2,018,532	177,157
NGPF - Café Grant	-	-	130,000	130,000	130,000
Ongoing & Major Maintenance Account	45,528,268	750,000	-	46,278,268	750,000
Partnership Academies	491,569	9,134	-	500,703	9,134
Public Ed fund	44,822	2,532	-	47,354	2,532
San Joaquin Community Air Grant ^(B)	-	-	658,985	658,985	658,985
SB 117 COVID-19 LEA Response Funds	1,169,792	(129,731)	-	1,040,061	(129,731)
Special Ed: Local Grants	1,469,179	(37,058)	-	1,432,121	(37,058)
Special Ed: American Rescue Plan	-	1,042,097	-	1,042,097	1,042,097
Special Ed: American Rescue Plan, Preschool	-	57,602	-	57,602	57,602
Special Ed: IDEA Mental Health Allocation Plan	792,003	134,267	-	926,270	134,267
Special Education Early Intervention Grant	5,177,728	469,473	-	5,647,201	469,473
Strong Workforce Program	3,997,507	(60,564)	-	3,936,943	(60,564)
Title II - Teacher Quality	11,251,576	(32,283)	-	11,219,293	(32,283)

Name	2023/24 Current Budget Allocation	2022/23 Carryover Amount	2023/24 Adjusted Award Amount	Revised Budget Allocation	Change
Title III - Immigrant	-	379	103,483	103,862	103,862
Title III - Limited English Proficient	2,231,411	595,759	16,761	2,843,931	612,520
Transition to Teaching	6,370,442	(164,063)	-	6,206,379	(164,063)
Unbound Learning	-	1,154	-	1,154	1,154
Wallace Foundation	3,189,407	4,424	(720,000)	2,473,831	(715,576)
Restricted -- General Fund Totals	\$612,494,674	\$58,538,656	\$3,585,618	\$677,812,779	\$62,128,698

(A) Transfer of the Kitchen Infrastructure & Training Funds 2022 results in a restatement to the beginning fund balance – \$7.7 million

(B) Matching funds for grant which includes bus charging infrastructure and air purifier systems

Other Funds

Other Funds Beginning Balance – The table below reflects the 2023/24 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)	2023/24 Adopted Budget Beginning Fund Balance	2023/24 Revision No. 2 Beginning Fund Balance	Net Change
Adult Education	\$2.09	\$1.40	(\$0.69)
Adult Education Building	\$2.09	\$1.99	(\$0.10)
Associated Student Body	\$2.70	\$2.71	\$0.01
Bond Interest and Redemption	\$120.72	\$120.33	(\$0.39)
Cafeteria	\$21.88	\$28.21	\$6.33
Capital Facilities (Developer Fees)	\$3.67	\$3.42	(\$0.25)
Child Development	\$0.67	\$0.71	\$0.04
County School Facility	\$22.94	\$50.12	\$27.18
Deferred Maintenance	\$0.00	\$0.00	\$0.00
Defined Benefits	\$10.72	\$11.00	\$0.28
Health	\$95.59	\$99.51	\$3.92
Liability	\$2.62	\$1.40	(\$1.22)
Measure X, Series D	\$0.85	\$16.25	\$15.40
Measure M, Series A	\$2.43	\$5.94	\$3.51
Measure M, Series B	\$115.40	\$121.64	\$6.24
Retiree Benefits	\$65.83	\$69.77	\$3.94
Special Reserve for Capital Outlay	\$2.62	\$2.75	\$0.13
Workers' Compensation	(\$2.31)	\$1.94	\$4.25

Adult Education Fund – Budget Revision No. 2 reflects an increase in expenses of \$6,132 for adjustments for actual carryover and award adjustments.

Name	2023/24 Current Budget Allocation	2022/23 Carryover Amount	2023/24 Adjusted Award Amount	Revised Budget Allocation	Change
Adult Education Apportionment	\$238,113	\$20,251	\$0	\$258,364	\$20,251
Adult Education Block Grant	7,119,009	(314,906)	491,029	7,295,132	176,123
CalWORKs for Adult Education	1,053,899	(210,018)	-	843,881	(210,018)
Citizenship and Integration Direct Services Grant Program	-	19,776	-	19,776	19,776
Total	\$8,411,021	(\$484,897)	\$491,029	\$8,417,153	\$6,132

Children's Center Fund – Budget Revision No. 2 reflects an increase in expenses of \$4.9 million for adjustments for actual carryover and award adjustments.

Name	2023/24 Current Budget Allocation	2022/23 Carryover Amount	2023/24 Adjusted Award Amount	Revised Budget Allocation	Change
CA Prekindergarten Planning and Implementation Grant	\$3,930,182	\$213,502	-	\$4,143,684	\$213,502
CD: ARP California State Preschool Program One-time Stipend	665,494	47,954	-	713,448	47,954
CSPP Quality Rating & Improvement System Block Grant	875,961	268,713	-	1,144,674	268,713
Dual Language Learners Professional Development Grant	1,000,000	287,185	(60,000)	1,227,185	227,185
FCSS Early Educator Teacher Development Grant	-	708,912	588,685	1,297,597	1,297,597
Fresno EOC Head Start Partnership	1,400,820	469,739	-	1,870,559	469,739
Inclusive Early Education Expansion Grant	4,242,191	2,312,794	-	6,554,985	2,312,794
Licensed Care Facility Stabilization Stipend	-	104,259	-	104,259	104,259
Total	\$12,114,648	\$4,413,058	\$528,685	\$17,056,391	\$4,941,743

Cafeteria Fund – Budget Revision No. 2 reflects an increase in expenses of \$2.5 million for adjustments for actual carryover and award adjustments. In addition, a transfer of the Kitchen Infrastructure & Training funds, which were recognized in the Cafeteria Fund and should have been recognized in the General Fund, results in a restatement of the beginning balance of \$7.7 million.

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

Name	2023/24 Current Budget Allocation	2022/23 Carryover Amount	2023/24 Adjusted Award Amount	Revised Budget Allocation	Change
CalSHAPE Plumbing Program	\$0	\$185,247	-	\$185,247	\$185,247
No Kids Hungry Funds	67,771	3,511	-	71,282	3,511
Specialty Crop Block Grant	66,194	64,517	-	130,711	64,517
Supply Chain Assistance	-	2,206,323	-	2,206,323	2,206,323
Total	\$133,965	\$2,459,598	-	\$2,593,563	\$2,459,598

Health Fund – Budget Revision No. 2 recognizes the Joint Health Management Board’s (JHMB) revised adopted budget approved by JHMB on September 19, 2023 and include the following updates.

- Update COLA to the employer contributions to reflect the latest guidance
- Updated claims projections utilizing the most recent data through June 2023
- Updated medical and dental projections to include the approved plan enhancements for 2024
- Updated Rx costs for rebates being paid quarterly beginning in 2024 instead of applied at point of sale
- Updated 2024 rates for several vendors based on the actual 2024 renewals received since the original budget projection

**FRESNO UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGET REVISION No. 2**

DESCRIPTION	2023/24 ADOPTED BUDGET	2023/24 CURRENT BUDGET	10/18/2023 2023/24 BUDGET REVISION No. 2	DIFFERENCE BETWEEN CURRENT AND BR No. 2	DIFFERENCE BETWEEN ADOPTED AND BR No. 2
Revenues					
LCFF Sources	\$ 1,010,168,593	\$ 1,010,168,593	\$ 1,010,168,593	\$ -	\$ -
Federal Revenues	369,696,729	369,696,729	383,348,022	13,651,293	13,651,293
Other State Revenues	298,165,335	299,295,059	307,127,417	7,832,358	8,962,082
Other Local Revenues	25,509,251	25,509,251	28,935,076	3,425,825	3,425,825
Total Revenues	\$ 1,703,539,908	\$ 1,704,669,632	\$ 1,729,579,108	\$ 24,909,476	\$ 26,039,200
Expenditures					
Certificated Salaries	\$ 555,456,237	\$ 554,585,917	\$ 566,070,039	\$ 11,484,122	\$ 10,613,802
Classified Salaries	211,422,210	211,989,699	223,658,367	11,668,668	12,236,157
Employee Benefits	481,912,759	482,118,596	488,370,349	6,251,753	6,457,590
Book and Supplies	110,872,361	110,354,042	148,164,855	37,810,813	37,292,494
Services & Operating	211,088,452	212,811,666	216,684,369	3,872,703	5,595,917
Capital Outlay	248,259,734	248,073,234	251,825,518	3,752,284	3,565,784
Other Outgo	4,459,153	4,459,153	3,939,153	(520,000)	(520,000)
Direct/Indirect Costs	(2,507,911)	(2,507,911)	(2,654,583)	(146,672)	(146,672)
Total Expenditures	\$ 1,820,962,995	\$ 1,821,884,396	\$ 1,896,058,067	\$ 74,173,671	\$ 75,095,072
Other Sources/(Uses)					
Transfers In	\$ 5,186,409	\$ 5,186,409	\$ 5,186,409	\$ -	\$ -
Transfers Out	(9,156,409)	(9,156,409)	(9,156,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	-	-	-	-	-
Total Sources/(Uses)	\$ (3,970,000)	\$ (3,970,000)	\$ (3,970,000)	\$ -	\$ -
Net Increase/Decrease in Fund Balance	\$ (121,393,087)	\$ (121,184,764)	\$ (170,448,959)	\$ (49,264,195)	\$ (49,055,872)
Beginning Fund Balance - Unaudited Audit Adjustment	\$ - \$ 497,319,627	\$ - \$ 497,319,627	\$ - \$ 553,873,864	\$ - \$ 56,554,237	\$ - \$ 56,554,237
Beginning Balance Restatement of Beginning Balance Ending Fund Balance	\$ 497,319,627 \$ - \$ 375,926,540	\$ 497,319,627 \$ - \$ 376,134,863	\$ 553,873,864 \$ 7,671,941 \$ 391,096,846	\$ 56,554,237 \$ 7,671,941 \$ 14,961,983	\$ 56,554,237 \$ 7,671,941 \$ 15,170,306
Components of Ending Balance					
Revolving Cash	\$ 70,050	\$ 70,050	\$ 43,534	\$ (26,516)	\$ (26,516)
Stores	2,670,900	2,670,900	3,028,901	358,001	358,001
Prepaid Expense	1,812,091	1,812,091	2,189,659	377,568	377,568
Other Commitments	152,900,000	152,900,000	153,900,000	1,000,000	1,000,000
Assigned: Other Assignments	-	-	-	-	-
Restricted	79,612,068	79,612,068	110,094,999	30,482,931	30,482,931
Reserve for Economic Uncertainties	138,861,431	139,069,754	121,839,753	(17,230,001)	(17,021,678)
Reserve Level %	7.59%	7.60%	6.40%		
Total Ending Fund Balance	\$ 375,926,540	\$ 376,134,863	\$ 391,096,846	\$ 14,961,983	\$ 15,170,306

Per Education Code section 42127(a)(2)(B) the minimum recommended reserve for economic uncertainties is 2% or \$38,104,290

As shown above the reserve for economic uncertainties is \$121,839,753 with an assigned and committed ending balance of \$153,900,000 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.

**UNRESTRICTED GENERAL FUND
BUDGET REVISION No. 2**

	2023/24 ADOPTED BUDGET	2023/24 CURRENT BUDGET	10/18/2023 BUDGET REVISION No. 2	DIFFERENCE BETWEEN CURRENT	DIFFERENCE BETWEEN ADOPTED
DESCRIPTION	UNRESTRICTED	UNRESTRICTED	UNRESTRICTED	AND BR No. 2	AND BR No. 2
Revenues					
LCFF Sources	\$ 1,010,168,593	\$ 1,010,168,593	\$ 1,010,168,593	\$ -	\$ -
Federal Revenues	-	-	-	-	-
Other State Revenues	19,968,032	20,672,756	24,699,003	4,026,247	4,730,971
Other Local Revenues	14,722,410	14,722,410	14,722,410	-	-
Total Revenues	\$ 1,044,859,035	\$ 1,045,563,759	\$ 1,049,590,006	\$ 4,026,247	\$ 4,730,971
Expenditures					
Certificated Salaries	\$ 398,111,129	\$ 397,240,809	\$ 398,902,968	\$ 1,662,159	\$ 791,839
Classified Salaries	124,109,668	124,677,157	125,158,535	481,378	1,048,867
Employee Benefits	263,092,578	263,298,415	263,723,592	425,177	631,014
Book and Supplies	45,660,116	45,141,797	47,586,948	2,445,151	1,926,832
Services & Operating	111,200,285	112,923,499	114,232,403	1,308,904	3,032,118
Capital Outlay	26,406,181	26,219,681	25,474,588	(745,093)	(931,593)
Other Outgo	1,634,795	1,634,795	1,634,795	-	-
Direct/Indirect Costs	(17,237,361)	(17,237,361)	(18,202,726)	(965,365)	(965,365)
Total Expenditures	\$ 952,977,391	\$ 953,898,792	\$ 958,511,103	\$ 4,612,311	\$ 5,533,712
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	\$ (129,564,143)	\$ (129,564,143)	\$ (136,996,805)	\$ (7,432,662)	\$ (7,432,662)
Total Sources/(Uses)	\$ (131,034,143)	\$ (131,034,143)	\$ (138,466,805)	\$ (7,432,662)	\$ (7,432,662)
Net Increase/Decrease in Fund Balance	\$ (39,152,499)	\$ (39,369,176)	\$ (47,387,902)	\$ (8,018,726)	\$ (8,235,403)
Beginning Fund					
Balance - Adopted	\$ 335,466,971	\$ 335,466,971	\$ 328,389,749	\$ (7,077,222)	\$ (7,077,222)
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 335,466,971	\$ 335,466,971	\$ 328,389,749	\$ (7,077,222)	\$ (7,077,222)
Ending Fund Balance	\$ 296,314,472	\$ 296,097,795	\$ 281,001,847	\$ (15,095,948)	\$ (15,312,625)

**FRESNO UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
BUDGET REVISION No. 2**

DESCRIPTION	2023/24 ADOPTED BUDGET	2023/24 CURRENT BUDGET	10/18/2023 BUDGET REVISION No. 2	DIFFERENCE BETWEEN CURRENT	DIFFERENCE BETWEEN ADOPTED
	RESTRICTED	RESTRICTED	RESTRICTED	AND BR No. 2	AND BR No. 2
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	369,696,729	369,696,729	383,348,022	13,651,293	13,651,293
Other State Revenues	278,197,303	278,622,303	282,428,414	3,806,111	4,231,111
Other Local Revenues	10,786,841	10,786,841	14,212,666	3,425,825	3,425,825
Total Revenues	\$ 658,680,873	\$ 659,105,873	\$ 679,989,102	\$ 20,883,229	\$ 21,308,229
Expenditures					
Certificated Salaries	\$ 157,345,108	\$ 157,345,108	\$ 167,167,071	\$ 9,821,963	\$ 9,821,963
Classified Salaries	87,312,542	\$ 87,312,542	98,499,832	11,187,290	11,187,290
Employee Benefits	218,820,181	\$ 218,820,181	224,646,757	5,826,576	5,826,576
Book and Supplies	65,212,245	\$ 65,212,245	100,577,907	35,365,662	35,365,662
Services & Operating	99,888,167	\$ 99,888,167	102,451,966	2,563,799	2,563,799
Capital Outlay	221,853,553	\$ 221,853,553	226,350,930	4,497,377	4,497,377
Other Outgo	2,824,358	\$ 2,824,358	2,304,358	(520,000)	(520,000)
Direct/Indirect Costs	14,729,450	\$ 14,729,450	15,548,143	818,693	818,693
Total Expenditures	\$ 867,985,604	\$ 867,985,604	\$ 937,546,964	\$ 69,561,360	\$ 69,561,360
Other Sources/(Uses)					
Transfers In	5,156,409	5,156,409	5,156,409	-	-
Transfers Out	(7,656,409)	(7,656,409)	(7,656,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	129,564,143	129,564,143	136,996,805	7,432,662	7,432,662
Total Sources/(Uses)	\$ 127,064,143	\$ 127,064,143	\$ 134,496,805	\$ 7,432,662	\$ 7,432,662
Net Increase/Decrease in Fund Balance	\$ (82,240,588)	\$ (81,815,588)	\$ (123,061,057)	\$ (41,245,469)	\$ (40,820,469)
Beginning Fund Balance - Adopted	\$ 161,852,656	\$ 161,852,656	\$ 225,484,115	\$ 63,631,459	\$ 63,631,459
Beginning Balance	\$ 161,852,656	\$ 161,852,656	\$ 225,484,115	\$ 63,631,459	\$ 63,631,459
Restatement of Beginng Balance			\$ 7,671,941	\$ 7,671,941	\$ 7,671,941
Ending Fund Balance	\$ 79,612,068	\$ 80,037,068	\$ 110,094,999	\$ 30,057,931	\$ 30,482,931

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 18, 2023

FUND: **Adult Education Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	2,405,586	2,405,586	2,405,586	0
2000	Classified Salaries	1,720,311	1,720,311	1,720,311	0
3000	Employee Benefits	2,747,277	2,747,277	2,747,277	0
4000	Books and Supplies	2,209,883	1,965,671	1,780,538	(185,133)
5000	Services and Other Operating	1,082,371	1,303,788	1,494,911	191,123
6000	Capital Outlay	0	20,000	20,000	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	10,165,428	10,162,633	10,168,623	5,990
7300	INDIRECT COSTS	213,475	216,270	216,412	142
	TOTAL APPROPRIATIONS	10,378,903	10,378,903	10,385,035	6,132
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,266,057	1,266,057	1,285,833	19,776
	STATE REVENUES	6,657,513	6,657,513	7,148,542	491,029
	LOCAL REVENUES	546,771	546,771	546,771	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	8,470,341	8,470,341	8,981,146	510,805
	Beginning Fund Balance	2,088,646	2,088,646	1,403,889	(684,757)
	Change to Fund Balance	(1,908,562)	(1,908,562)	(1,403,889)	504,673
	Ending Fund Balance	180,084	180,084	0	(180,084)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 18, 2023

FUND: Children Center Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	8,821,837	8,754,232	8,946,213	191,981
2000	Classified Salaries	5,827,220	5,827,220	5,857,670	30,450
3000	Employee Benefits	11,596,399	11,575,638	11,648,420	72,782
4000	Books and Supplies	2,655,553	3,399,569	7,899,242	4,499,673
5000	Services and Other Operating	7,883,952	4,893,404	4,895,718	2,314
6000	Capital Outlay	0	2,334,898	2,334,898	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	36,784,961	36,784,961	41,582,161	4,797,200
7300	INDIRECT COSTS	1,113,857	1,113,857	1,258,400	144,543
	TOTAL APPROPRIATIONS	37,898,818	37,898,818	42,840,561	4,941,743
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,414,020	1,414,020	1,641,205	227,185
	STATE REVENUES	33,491,666	33,491,666	37,569,585	4,077,919
	LOCAL REVENUES	2,327,638	2,327,638	2,916,323	588,685
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	37,233,324	37,233,324	42,127,113	4,893,789
	Beginning Fund Balance	665,494	665,494	713,448	47,954
	Change to Fund Balance	(665,494)	(665,494)	(713,448)	(47,954)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 18, 2023

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	17,249,074	17,249,074	17,249,074	0
3000	Employee Benefits	13,977,170	13,977,170	13,977,170	0
4000	Books and Supplies	28,622,597	28,622,597	30,891,450	2,268,853
5000	Services and Other Operating	4,040,913	4,040,913	4,044,424	3,511
6000	Capital Outlay	1,254,000	1,254,000	1,439,247	185,247
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	65,143,754	65,143,754	67,601,365	2,457,611
7300	INDIRECT COSTS	1,180,579	1,180,579	1,182,566	1,987
	TOTAL APPROPRIATIONS	66,324,333	66,324,333	68,783,931	2,459,598
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	53,236,467	53,236,467	55,507,307	2,270,840
	STATE REVENUES	10,740,409	10,740,409	10,929,167	188,758
	LOCAL REVENUES	1,203,616	1,203,616	1,203,616	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	65,180,492	65,180,492	67,640,090	2,459,598
	Beginning Fund Balance	15,147,925	15,147,925	17,228,874	2,080,949
	Restatement of Fund Balance			(7,671,941)	(7,671,941)
	Change to Fund Balance	(1,143,841)	(1,143,841)	(1,143,841)	0
	Ending Fund Balance	14,004,084	14,004,084	8,413,092	(5,590,992)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 18, 2023

FUND: Measure X-Series D

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	23,000	23,000	23,000	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	149,275	149,275	16,640,811	16,491,536
	TOTAL BEFORE INDIRECT	172,275	172,275	16,663,811	16,491,536
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	172,275	172,275	16,663,811	16,491,536
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	87,603	87,603	412,603	325,000
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	87,603	87,603	412,603	325,000
	Beginning Fund Balance	84,672	84,672	16,251,208	16,166,536
	Change to Fund Balance	(84,672)	(84,672)	(16,251,208)	(16,166,536)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 18, 2023

FUND: Measure M-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	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	2,430,504	2,430,504	6,063,259	3,632,755
	TOTAL BEFORE INDIRECT	2,430,504	2,430,504	6,063,259	3,632,755
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	2,430,504	2,430,504	6,063,259	3,632,755
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	118,000	118,000
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	0	0	118,000	118,000
	Beginning Fund Balance	2,430,504	2,430,504	5,945,259	3,514,755
	Change to Fund Balance	(2,430,504)	(2,430,504)	(5,945,259)	(3,514,755)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 18, 2023

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	117,042,172	117,042,172	123,687,696	6,645,524
	TOTAL BEFORE INDIRECT	117,042,172	117,042,172	123,687,696	6,645,524
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	117,042,172	117,042,172	123,687,696	6,645,524
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	1,645,483	1,645,483	2,045,483	400,000
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	1,645,483	1,645,483	2,045,483	400,000
	Beginning Fund Balance	115,396,689	115,396,689	121,642,213	6,245,524
	Change to Fund Balance	(115,396,689)	(115,396,689)	(121,642,213)	(6,245,524)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 18, 2023

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	1,221,551	1,221,551	1,221,551	0
3000	Employee Benefits	650,198	650,198	650,198	0
4000	Books and Supplies	2,843,288	4,200,439	4,200,439	0
5000	Services and Other Operating	35,881,234	38,934,276	38,934,276	0
6000	Capital Outlay	53,674,506	49,264,313	75,024,128	25,759,815
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	94,270,777	94,270,777	120,030,592	25,759,815
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	94,270,777	94,270,777	120,030,592	25,759,815
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	114,476,042	114,476,042	160,360,148	45,884,106
	TOTAL REVENUES	115,076,042	115,076,042	160,960,148	45,884,106
	Beginning Fund Balance	22,941,138	22,941,138	50,117,062	27,175,924
	Change to Fund Balance	20,805,265	20,805,265	40,929,556	20,124,291
	Ending Fund Balance	43,746,403	43,746,403	91,046,618	47,300,215

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 18, 2023

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	692,640	692,640	617,551	(75,089)
3000	Employee Benefits	361,887	361,887	376,711	14,824
4000	Books and Supplies	12,710	12,710	6,048	(6,662)
5000	Services and Other Operating	188,233,414	188,233,414	196,383,269	8,149,855
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	2,000,000	2,000,000	2,000,000	0
	TOTAL BEFORE INDIRECT	191,300,651	191,300,651	199,383,579	8,082,928
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	191,300,651	191,300,651	199,383,579	8,082,928
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	238,731,960	238,731,960	241,857,877	3,125,917
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	238,731,960	238,731,960	241,857,877	3,125,917
	Beginning Fund Balance	95,589,324	95,589,324	99,508,173	3,918,849
	Change to Fund Balance	47,431,309	47,431,309	42,474,298	(4,957,011)
	Ending Fund Balance	143,020,633	143,020,633	141,982,471	(1,038,162)