

Fresno Unified School District
Board Agenda Item

Board Meeting Date: October 27, 2021

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 2021/22

ITEM DESCRIPTION: Included in the Board binders is Budget Revision No. 2 for fiscal year 2021/22. 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 2021/22:

- Adjustments for actual beginning balances as presented in the 2020/21 Unaudited Actual Financial Report approved by the Board on September 08, 2021
- Program adjustments
- Grant Revisions
- Other Funds

FINANCIAL SUMMARY: As a result, the Unrestricted General Fund Reserve for Economic Uncertainties is estimated at approximately \$122.9 million at June 30, 2022.

PREPARED BY: Kim Kelstrom
Executive Officer



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

CABINET APPROVAL: Santino Danisi
Chief Financial Officer

SUPERINTENDENT APPROVAL:



SUMMARY: Included in the Board binders is Budget Revision No. 2 for fiscal year 2021/22. 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 2020/21 Unaudited Actuals Financial Report approved by the Board on September 08, 2021, the 2021/22 beginning balance is adjusted to the 2020/21 actual balance. In addition, the unrestricted ending balance includes: Facilities one-time projects of \$2.1 million; carryover related to school site carryover of \$2.4 million.

Program Adjustments to 2021/22 Budget Recommended for Approval

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

- Additional Medi-Cal Administrative Activities (MAA) revenue of \$778,000
- Additional Communications Director to support the shift of two positions to Health, Safety and Emergency Response Department of \$175,000
- Startup supplies and service supports for External Partnerships of \$120,000
- Increase Executive Officer to Executive Prevention and Intervention, Executive Officer School Leadership to Assistant Superintendent College and Career Readiness, and Administrative Analyst to Administrator of \$30,000
- Increase of Apprenticeship Award offset by services of \$25,000
- As a result of the revision to existing grant entitlements, Budget Revision No. 2 recognizes \$2.5 million in additional indirect costs

Grant Revisions

Included in Budget Revision No. 2 are additional allocations to ESSER II of \$44.3 million to address increased support in the following categories:

- Virtual Learning to support eLearn school expansion – \$16.8 million
- Support simultaneous learning and short-term independent study for students on quarantine per collective bargaining agreement – \$17.4 million
- Health and safety support to assist with testing, contact tracing, and supervision – \$3.4 million
- Technology to support distance learning while on quarantine and eLearn – \$2.2 million
- Classroom upgrades to support the elimination of combination desks – \$1.3 million
- Increase teacher supply allocation – \$850,000
- Student engagement support for a one-day 7th grade camp – \$578,000
- Recognize indirect costs – \$1.8 million

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

Name	2021/22 Current Budget Allocation	2020/21 Carryover Amount	2021/22 Adjusted Award Amount	Revised Budget Allocation	Change
21ST Century Comm Learn Ctr	\$1,075,000	\$68,621	-	\$1,143,621	\$68,621
Achievements in Respiratory (AIR) Health Award	-	146	-	146	146
After School Education & Safety Program (ASES)	4,472,229	181,920	-	4,654,149	181,920
Cal Ed Teach Project - Administrator Development.	-	602	-	602	602
California Career Technical Education Incentive Grant Program	1,109,186	846,654	-	1,955,840	846,654
California Clean Energy Jobs Act	1,220,804	321,747	-	1,542,551	321,747
California Partnership Academies-CTE Initiative	130,360	(20,448)	5,000	114,912	(15,448)
CARES Act, Elementary and Secondary School Emergency Relief	35,809,846	(1,668,259)	-	34,141,587	(1,668,259)
Classified School Employee Prof Dev Block Grant	421,526	2,681	-	424,207	2,681
Education for Homeless Children and Youth Grant	-	-	101,597	101,597	101,597
Elementary and Secondary School Emergency Relief II	63,801,000	44,307,996	-	108,108,996	44,307,996
Elementary Schools: Local	-	10,456	-	10,456	10,456
ESSA: Comprehensive Support & Improvement (CSI)	3,256,495	(233,011)	-	3,023,484	(233,011)
Expanded Learning Opportunities Grant	45,781,366	(24,766,349)	-	21,015,017	(24,766,349)
Expanded Learning Opportunities Grant-Paraprofessional	5,127,122	282,324	-	5,409,446	282,324
Expanding Opportunities in High-Quality Pathways Project	-	484,843	-	484,843	484,843
Extended Learning Opportunities Grant-7425-ESSER III	-	5,209,430	-	5,209,430	5,209,430
Extended Learning Opportunities Grant-7425-ESSER III	-	8,980,348	-	8,980,348	8,980,348
Extended Learning Opportunities Grant-ESSER II	-	7,997,251	-	7,997,251	7,997,251
Extended Learning Opportunities Grant-GEER II	-	1,835,131	-	1,835,131	1,835,131
Fansler Foundation	-	1,280	-	1,280	1,280

Name	2021/22 Current Budget Allocation	2020/21 Carryover Amount	2021/22 Adjusted Award Amount	Revised Budget Allocation	Change
First 5 High Quality ECE Technical Assistance	20,000	(45)	-	19,955	(45)
Fresno Pacific Teacher Quality Partnership Program	2,119,860	23,212	-	2,143,072	23,212
Governor's Emergency Education Relief Fund: Learning Loss Mitigation	3,942,416	(986,128)	-	2,956,288	(986,128)
Hewlett Foundation	-	15,970	-	15,970	15,970
High Schools: Local	-	408	-	408	408
IASA: Title I Basic Grants Low	64,681,312	220,809	7,845,345	72,747,466	8,066,154
IASA: Title I Migrant Ed Regular	343,750	-	174,650	518,400	174,650
IASA: Title I Migrant Ed Summer	106,680	-	64,120	170,800	64,120
IDEA Alternative Dispute Resolution	108,888	8,756	-	117,644	8,756
IDEA Part B - Supporting Inclusive Practices Preschool	18,000	25,121	-	43,121	25,121
IDEA Preschool Grades: Spec. Ed.	298,460	54,232	-	352,692	54,232
In Person Instruction Grant	7,244,491	7,309,270	-	14,553,761	7,309,270
Indian Education	66,584	4,820	-	71,404	4,820
Kaiser Permanente Grant - Health Services	-	222,112	-	222,112	222,112
Learning Communities for School Success Program (LCSSP)	812,574	51,162	-	863,736	51,162
Lottery: Instructional Materials	4,542,135	1,838,767	-	6,380,902	1,838,767
Lucille Packard Children Center Grant	500,000	69,031	-	569,031	69,031
Medi-Cal Billing Option	3,088,044	155,904	-	3,243,948	155,904
National University Teacher Quality Partnership Program	2,221,040	(148,843)	-	2,072,197	(148,843)
Ongoing & Major Maintenance	36,784,290	460,145	-	37,244,435	460,145
Packard - Leadership Coaching and Organizational Culture Prj	-	1,138	-	1,138	1,138
Partnership Academies	497,445	32,489	-	529,934	32,489
Public Ed fund	-	15,190	-	15,190	15,190
SD-CEIS IDEA Basic Local Assistance Entitlement	3,331,882	(16,679)	-	3,315,203	(16,679)
Special Ed: Local	1,605,715	22,682	-	1,628,397	22,682
Special Ed: Dispute Prevention and Dispute Resolution	1,100,000	-	(14,300)	1,085,700	(14,300)
Special Ed: Learning Recovery Support	5,100,000	-	(214,348)	4,885,652	(214,348)
Special Education	134,106,979	-	550,000	134,656,979	550,000
Special Ed - Mental Health Services	5,382,669	334,780	-	5,717,449	334,780

Name	2021/22 Current Budget Allocation	2020/21 Carryover Amount	2021/22 Adjusted Award Amount	Revised Budget Allocation	Change
Strong Workforce Program	3,310,021	1,118,538	-	4,428,559	1,118,538
Teacher Quality Partnership Program	-	2,193	-	2,193	2,193
Title II - Teacher Quality	14,424,282	(119,976)	276,321	14,580,627	156,345
Title III - Immigrant	191,939	2,670	-	194,609	2,670
Title III - Limited English Proficient	1,727,922	(145,641)	95,636	1,677,917	(50,005)
Transition to Teaching	1,735,255	(201,085)	-	1,534,170	(201,085)
Wallace Grant	-	-	1,790,000	1,790,000	1,790,000
Yokomi Grant	-	1,170	-	1,170	1,170
Restricted – General Fund Totals	\$461,617,567	\$54,215,535	\$10,674,021	\$526,507,123	\$64,889,556

Other Funds

Other Funds Beginning Balance – The table below reflects the 2021/22 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)	2021/22 Adopted Budget Beginning Fund Balance	2021/22 Revision No. 2 Beginning Fund Balance	Net Change
Adult Education	\$1.72	\$1.75	\$0.03
Adult Education Building	\$2.11	\$2.11	\$0.00
Associated Student Body	\$0.00	\$2.05	\$2.05
Bond Interest and Redemption	\$280.26	\$288.47	\$8.21
Cafeteria	\$16.83	\$13.36	(\$3.47)
Capital Facilities (Developer Fees)	\$0.51	\$0.96	\$0.45
Child Development	\$0.00	\$0.70	\$0.70
County School Facility	\$56.10	\$52.72	(\$3.38)
Deferred Maintenance	\$0.00	\$0.00	\$0.00
Defined Benefits	\$10.37	\$10.51	\$0.14
Health	\$47.16	\$55.51	\$8.35
Liability	\$1.16	\$1.50	\$0.34
Measure X – Series C	\$45.25	\$26.79	(\$18.46)
Measure X – Series D	\$0.00	\$45.03	\$45.03
Measure M - Series A	\$77.91	\$71.20	(\$6.71)
Retiree Benefits	\$66.41	\$69.42	\$3.01
Special Reserve for Capital Outlay	\$3.04	\$3.61	\$0.57
Workers' Compensation	(\$9.05)	(\$1.10)	\$7.95

Adult Education Fund – Budget Revision No. 2 reflects an increase in expenses of \$153,000 for adjustments for actual carryover and award adjustments.

Name	2021/22 Current Budget Allocation	2020/21 Carryover Amount	2021/22 Adjusted Award Amount	Revised Budget Allocation	Change
Adult Education Apportionment	\$297,791	(\$20,634)	-	\$277,157	(\$20,634)
Adult Education Block Grant	6,685,231	(201,462)	-	6,483,769	(201,462)
Adult Secondary Ed: Adult Basic Education	334,950	-	42,936	377,886	42,936
CalWORKs for Adult Education	570,391	283,096	-	853,487	283,096
Citizenship and Integration Direct Services Grant Program	47,553	723	-	48,276	723
English Literacy & Civics Education: Adult Basic Ed	190,576	-	33,340	223,916	33,340
ESL/Citizenship: Adult Basic Education	455,530	-	17,532	473,062	17,532
Vocational Programs: Postsecondary	122,636	-	(1,872)	120,764	(1,872)
Total	\$8,704,658	\$61,723	\$91,936	\$8,858,317	\$153,659

Children's Center Fund – Budget Revision No. 2 reflects an increase in expenses of \$1.04 million for adjustments for actual carryover and award adjustments.

Name	2021/22 Current Budget Allocation	2020/21 Carryover Amount	2021/22 Adjusted Award Amount	Revised Budget Allocation	Change
Child Dev: COVID Response & Relief Supplemental Appropriation	-	\$674,719	-	\$674,719	\$674,719
CSPP Quality Rating & Improvement System Block Grant	242,396	-	369,275	611,671	369,275
Total	\$242,396	\$674,719	\$369,275	\$1,286,390	\$1,043,994

Cafeteria Fund – Budget Revision No. 2 reflects an increase in expenses of \$520,000 for adjustments for actual carryover.

Name	2021/22 Current Budget Allocation	2020/21 Carryover Amount	2021/22 Adjusted Award Amount	Revised Budget Allocation	Change
Child Nutrition: Child Care Food	\$4,424,513	\$420,000	-	\$4,844,513	\$420,000
Healthier Generation's Healthy Schools Program	-	366	-	366	366
Nourishing Neighbors Grant	-	100,000	-	100,000	100,000
Total	\$4,424,513	\$520,366	-	\$4,944,879	\$520,366

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

DESCRIPTION	2021/22 ADOPTED BUDGET	2021/22 CURRENT BUDGET	10/27/2021 2021/22 BUDGET REVISION No. 2	DIFFERENCE BETWEEN CURRENT AND BR No. 2	DIFFERENCE BETWEEN ADOPTED AND BR No. 2
Revenues					
LCFF Sources	\$ 814,231,696	\$ 847,475,392	\$ 847,475,392	\$ -	\$ 33,243,696
Federal Revenues	209,856,651	209,856,651	287,885,677	78,029,026	78,029,026
Other State Revenues	187,187,967	247,241,110	209,393,877	(37,847,233)	22,205,910
Other Local Revenues	18,328,074	18,371,729	19,994,769	1,623,040	1,666,695
Total Revenues	\$ 1,229,604,388	\$ 1,322,944,882	\$ 1,364,749,715	\$ 41,804,833	\$ 135,145,327
Expenditures					
Certificated Salaries	\$ 493,099,101	\$ 521,007,168	\$ 540,663,234	\$ 19,656,066	\$ 47,564,133
Classified Salaries	153,062,064	155,318,599	160,239,344	4,920,745	7,177,280
Employee Benefits	344,307,261	346,702,654	351,223,703	4,521,049	6,916,442
Book and Supplies	67,666,687	126,498,494	144,752,703	18,254,209	77,086,016
Services & Operating	128,537,800	120,798,267	139,103,652	18,305,385	10,565,852
Capital Outlay	8,011,642	8,006,642	8,488,389	481,747	476,747
Other Outgo	2,711,567	2,711,567	3,801,567	1,090,000	1,090,000
Direct/Indirect Costs	(2,528,840)	(2,518,479)	(2,562,209)	(43,730)	(33,369)
Total Expenditures	\$ 1,194,867,282	\$ 1,278,524,912	\$ 1,345,710,383	\$ 67,185,471	\$ 150,843,101
Other Sources/(Uses)					
Transfers In	\$ 7,385,329	\$ 7,385,329	\$ 7,385,329	\$ -	\$ -
Transfers Out	(8,856,409)	(8,856,409)	(8,856,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	-	-	-	-	-
Total Sources/(Uses)	\$ (1,471,080)	\$ (1,471,080)	\$ (1,471,080)	\$ -	\$ -
Net Increase/Decrease in Fund Balance	\$ 33,266,026	\$ 42,948,890	\$ 17,568,252	\$ (25,380,638)	\$ (15,697,774)
Beginning Fund Balance - Unaudited Audit Adjustment	\$ - \$ 189,916,304 -	\$ - \$ 189,916,304 -	\$ - \$ 189,916,304 -	\$ - \$ - -	\$ - \$ - -
Beginning Balance	\$ 189,916,304	\$ 189,916,304	\$ 229,193,036	\$ 39,276,732	\$ 39,276,731
Ending Fund Balance	\$ 223,182,330	\$ 232,865,195	\$ 246,761,287	\$ 13,896,093	\$ 23,578,957
Components of Ending Balance					
Revolving Cash	\$ 90,918	\$ 90,918	\$ 96,776	\$ 5,858	\$ 5,858
Stores	2,725,284	2,725,284	2,528,519	(196,765)	(196,765)
Prepaid Expense	1,162,384	1,162,384	977,806	(184,578)	(184,578)
Other Commitments	87,100,000	87,100,000	87,100,000	-	-
Assigned: Other Assignments	32,000,000	32,000,000	32,000,000	-	-
Restricted	1,169,794	1,169,794	1,169,794	-	-
Reserve for Economic Uncertainties	98,933,951	108,616,815	122,888,393	14,271,578	23,954,442
Reserve Level %	8.22%	8.44%	9.07%		
Total Ending Fund Balance	\$ 223,182,330	\$ 232,865,195	\$ 246,761,287	\$ 13,896,093	\$ 23,578,957

Per Education Code section 42127(a)(2)(B) the minimum recommended reserve for economic uncertainties is 2% or \$27,091,336

As shown above the reserve for economic uncertainties is \$122,888,393 with an assigned and committed ending balance of \$119,100,000 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**

DESCRIPTION	2021/22 ADOPTED BUDGET UNRESTRICTED	2021/22 CURRENT BUDGET UNRESTRICTED	10/27/2021 BUDGET REVISION No. 2 UNRESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR No. 2	DIFFERENCE BETWEEN ADOPTED AND BR No. 2
Revenues					
LCFF Sources	\$ 814,231,696	\$ 847,475,392	\$ 847,475,392	\$ -	\$ 33,243,696
Federal Revenues	-	-	-	-	-
Other State Revenues	14,650,014	15,558,441	15,583,002	24,561	932,988
Other Local Revenues	11,139,137	11,182,792	11,960,849	778,057	821,712
Total Revenues	\$ 840,020,847	\$ 874,216,625	\$ 875,019,243	\$ 802,618	\$ 34,998,396
Expenditures					
Certificated Salaries	\$ 322,961,417	\$ 347,705,366	\$ 347,705,366	\$ -	\$ 24,743,949
Classified Salaries	88,607,498	89,319,303	89,459,303	140,000	851,805
Employee Benefits	192,326,546	194,525,943	194,590,943	65,000	2,264,397
Book and Supplies	24,379,864	24,121,507	26,064,068	1,942,561	1,684,204
Services & Operating	72,578,942	72,397,115	74,941,922	2,544,807	2,362,980
Capital Outlay	5,906,340	5,906,340	6,066,340	160,000	160,000
Other Outgo	1,207,209	1,207,209	1,207,209	-	-
Direct/Indirect Costs	(20,028,099)	(20,028,099)	(22,584,552)	(2,556,453)	(2,556,453)
Total Expenditures	\$ 687,939,717	\$ 715,154,684	\$ 717,450,599	\$ 2,295,915	\$ 29,510,882
Other Sources/(Uses)					
Transfers In	\$ 28,920	\$ 28,920	\$ 28,920	\$ -	\$ -
Transfers Out	(1,500,000)	(1,500,000)	(1,500,000)	-	-
Other Sources					
Other Uses					
Restricted Contribution	\$ (111,622,266)	\$ (108,920,213)	\$ (108,920,213)	\$ -	\$ 2,702,053
Total Sources/(Uses)	\$ (113,093,346)	\$ (110,391,293)	\$ (110,391,293)	\$ -	\$ 2,702,053
Net Increase/Decrease in Fund Balance	\$ 38,987,784	\$ 48,670,648	\$ 47,177,351	\$ (1,493,297)	\$ 8,189,567
Beginning Fund Balance - Adopted					
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 183,024,753	\$ 183,024,753	\$ 199,504,143	\$ 16,479,391	\$ 16,479,391
Ending Fund Balance	\$ 222,012,537	\$ 231,695,401	\$ 246,681,494	\$ 14,986,094	\$ 24,668,958

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

DESCRIPTION	2021/22 ADOPTED BUDGET RESTRICTED	2021/22 CURRENT BUDGET RESTRICTED	10/27/2021 BUDGET REVISION No. 2 RESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR No. 2	DIFFERENCE BETWEEN ADOPTED AND BR No. 2
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	209,856,651	209,856,651	287,885,677	78,029,026	78,029,026
Other State Revenues	172,537,953	231,682,669	193,810,875	(37,871,794)	21,272,922
Other Local Revenues	7,188,937	7,188,937	8,033,920	844,983	844,983
Total Revenues	\$ 389,583,541	\$ 448,728,257	\$ 489,730,472	\$ 41,002,215	\$ 100,146,931
Expenditures					
Certificated Salaries	\$ 170,137,684	\$ 173,301,802	\$ 192,957,868	\$ 19,656,066	\$ 22,820,184
Classified Salaries	64,454,566	65,999,296	70,780,041	4,780,745	6,325,475
Employee Benefits	151,980,715	152,176,711	156,632,760	4,456,049	4,652,045
Book and Supplies	43,286,823	102,376,987	118,688,635	16,311,648	75,401,812
Services & Operating	55,958,858	48,401,152	64,161,730	15,760,578	8,202,872
Capital Outlay	2,105,302	2,100,302	2,422,049	321,747	316,747
Other Outgo	1,504,358	1,504,358	2,594,358	1,090,000	1,090,000
Direct/Indirect Costs	17,499,259	17,509,620	20,022,343	2,512,723	2,523,084
Total Expenditures	\$ 506,927,565	\$ 563,370,228	\$ 628,259,784	\$ 64,889,556	\$ 121,332,219
Other Sources/(Uses)					
Transfers In	7,356,409	7,356,409	7,356,409	-	-
Transfers Out	(7,356,409)	(7,356,409)	(7,356,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	111,622,266	108,920,213	108,920,213	-	(2,702,053)
Total Sources/(Uses)	\$ 111,622,266	\$ 108,920,213	\$ 108,920,213	\$ -	\$ (2,702,053)
Net Increase/Decrease in Fund Balance	\$ (5,721,758)	\$ (5,721,758)	\$ (29,609,099)	\$ (23,887,341)	\$ (23,887,341)
Beginning Fund Balance - Adopted	\$ 6,891,552	\$ 6,891,552	\$ 6,891,552	\$ -	\$ -
Beginning Balance	\$ 6,891,552	\$ 6,891,552	\$ 29,688,892	\$ 22,797,341	\$ 22,797,341
Ending Fund Balance	\$ 1,169,794	\$ 1,169,794	\$ 79,793	\$ (1,090,000)	\$ (1,090,000)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

FUND: **Adult Education Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	2,436,842	2,436,842	2,436,842	0
2000	Classified Salaries	1,620,303	1,620,303	1,620,303	0
3000	Employee Benefits	2,362,927	2,362,927	2,362,927	0
4000	Books and Supplies	1,790,112	1,617,362	1,772,893	155,531
5000	Services and Other Operating	863,140	1,035,890	1,034,018	(1,872)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	9,073,324	9,073,324	9,226,983	153,659
7300	INDIRECT COSTS	276,879	276,879	276,879	0
	TOTAL APPROPRIATIONS	9,350,203	9,350,203	9,503,862	153,659
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,151,245	1,151,245	1,243,181	91,936
	STATE REVENUES	6,098,047	6,098,047	6,098,770	723
	LOCAL REVENUES	608,087	608,087	608,087	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	7,857,379	7,857,379	7,950,038	92,659
	Beginning Fund Balance	1,723,286	1,745,523	1,745,523	0
	Change to Fund Balance	(1,492,824)	(1,492,824)	(1,553,824)	(61,000)
	Ending Fund Balance	230,462	252,699	191,699	(61,000)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

FUND: **Children Center Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	5,604,024	5,686,111	5,686,111	0
2000	Classified Salaries	4,263,276	4,263,276	4,263,276	0
3000	Employee Benefits	8,423,832	8,351,745	8,351,745	0
4000	Books and Supplies	1,608,419	1,598,419	2,627,359	1,028,940
5000	Services and Other Operating	1,129,238	1,129,238	1,129,238	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	21,028,789	21,028,789	22,057,729	1,028,940
7300	INDIRECT COSTS	869,928	869,928	913,658	43,730
	TOTAL APPROPRIATIONS	21,898,717	21,898,717	22,971,387	1,072,670
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,401,845	1,401,845	1,401,845	0
	STATE REVENUES	20,229,316	20,229,316	20,229,316	0
	LOCAL REVENUES	267,556	267,556	636,831	369,275
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	21,898,717	21,898,717	22,267,992	369,275
	Beginning Fund Balance	0	0	703,395	703,395
	Change to Fund Balance	0	0	(703,395)	(703,395)
	Ending Fund Balance	0	0	(0)	(0)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

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	14,820,482	14,820,482	14,820,482	0
3000	Employee Benefits	11,668,385	11,668,385	11,668,385	0
4000	Books and Supplies	23,254,999	23,254,999	23,255,365	366
5000	Services and Other Operating	2,769,998	2,769,998	2,769,998	0
6000	Capital Outlay	0	288,813	808,813	520,000
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	52,513,864	52,802,677	53,323,043	520,366
7300	INDIRECT COSTS	1,382,033	1,382,033	1,382,033	0
	TOTAL APPROPRIATIONS	53,895,897	54,184,710	54,705,076	520,366
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	52,069,158	52,069,158	52,069,158	0
	STATE REVENUES	1,708,586	1,708,586	1,708,586	0
	LOCAL REVENUES	1,289,060	1,289,060	1,389,426	100,366
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	55,066,804	55,066,804	55,167,170	100,366
	Beginning Fund Balance	16,830,805	16,830,805	13,364,854	(3,465,951)
	Change to Fund Balance	1,170,907	882,094	462,094	(420,000)
	Ending Fund Balance	18,001,712	17,712,899	13,826,948	(3,885,951)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

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	197	18,803	18,803	0
5000	Services and Other Operating	428,614	852,513	852,513	0
6000	Capital Outlay	1,437,369	994,864	1,453,761	458,897
7000	Other Outgo	28,920	28,920	28,920	0
	TOTAL BEFORE INDIRECT	1,895,100	1,895,100	2,353,997	458,897
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	1,895,100	1,895,100	2,353,997	458,897
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	1,390,000	1,390,000	1,390,000	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	1,390,000	1,390,000	1,390,000	0
	Beginning Fund Balance	505,100	505,100	963,997	458,897
	Change to Fund Balance	(505,100)	(505,100)	(963,997)	(458,897)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

FUND: Measure X-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	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	45,893,968	45,893,968	27,702,132	(18,191,836)
	TOTAL BEFORE INDIRECT	45,893,968	45,893,968	27,702,132	(18,191,836)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	45,893,968	45,893,968	27,702,132	(18,191,836)
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	643,968	643,968	907,418	263,450
	TOTAL REVENUES	643,968	643,968	907,418	263,450
	Beginning Fund Balance	45,250,000	45,250,000	26,794,714	(18,455,286)
	Change to Fund Balance	(45,250,000)	(45,250,000)	(26,794,714)	18,455,286
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

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	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	45,025,854	45,025,854
	TOTAL BEFORE INDIRECT	0	0	45,025,854	45,025,854
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	45,025,854	45,025,854
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	0	0	0	0
	TOTAL REVENUES	0	0	0	0
	Beginning Fund Balance	0	0	45,025,854	45,025,854
	Change to Fund Balance	0	0	(45,025,854)	(45,025,854)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

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	1,516,775	1,781,367	1,781,367	0
5000	Services and Other Operating	13,404,587	22,184,622	22,184,622	0
6000	Capital Outlay	66,241,042	57,196,415	57,196,415	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	81,162,404	81,162,404	81,162,404	0
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	81,162,404	81,162,404	81,162,404	0
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	116,537,559	116,537,559	143,371,577	26,834,018
	TOTAL REVENUES	117,137,559	117,137,559	143,971,577	26,834,018
	Beginning Fund Balance	56,098,553	56,098,553	52,720,448	(3,378,105)
	Change to Fund Balance	35,975,155	35,975,155	62,809,173	26,834,018
	Ending Fund Balance	92,073,708	92,073,708	115,529,621	23,455,913

Unrestricted General Fund Adjustments and Revisions – Unaudited Actuals

Unaudited Actuals – As presented in the 2020/21 Unaudited Actuals Financial Report approved by the Board on September 08, 2021, the 2021/22 beginning balance is adjusted to the 2020/21 actual balance. In addition, the unrestricted ending balance includes: Facilities one-time projects of \$2.1 million; carryover related to school site carryover of \$2.4 million.

Program Adjustments to 2021/22 Budget Recommended for Approval

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

- Additional Medi-Cal Administrative Activities (MAA) revenue of \$778,000
- Additional Communications Director to support the shift of two positions to Health, Safety and Emergency Response Department of \$175,000
- Startup supplies and service supports for External Partnerships of \$120,000
- Increase Executive Officer to Executive Prevention and Intervention, Executive Officer School Leadership to Assistant Superintendent College and Career Readiness, and Administrative Analyst to Administrator of \$30,000
- Increase of Apprenticeship Award offset by services of \$25,000
- As a result of the revision to existing grant entitlements, Budget Revision No. 2 recognizes \$2.5 million in additional indirect costs

Grant Revisions

Included in Budget Revision No. 2 are additional allocations to ESSER II of \$44.3 million to address increased support in the following categories:

- Virtual Learning to support eLearn school expansion – \$16.8 million
- Support simultaneous learning and short-term independent study for students on quarantine per collective bargaining agreement – \$17.4 million
- Health and safety support to assist with testing, contact tracing, and supervision – \$3.4 million
- Technology to support distance learning while on quarantine and eLearn – \$2.2 million
- Classroom upgrades to support the elimination of combination desks – \$1.3 million
- Increase teacher supply allocation – \$850,000
- Student engagement support for a one-day 7th grade camp – \$578,000
- Recognize indirect costs – \$1.8 million

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

Name	2021/22 Current Budget Allocation	2020/21 Carryover Amount	2021/22 Adjusted Award Amount	Revised Budget Allocation	Change
21ST Century Comm Learn Ctr	\$1,075,000	\$68,621	-	\$1,143,621	\$68,621
Achievements in Respiratory (AIR) Health Award	-	146	-	146	146
After School Education & Safety Program (ASES)	4,472,229	181,920	-	4,654,149	181,920
Cal Ed Teach Project - Administrator Development.	-	602	-	602	602
California Career Technical Education Incentive Grant Program	1,109,186	846,654	-	1,955,840	846,654
California Clean Energy Jobs Act	1,220,804	321,747	-	1,542,551	321,747
California Partnership Academies-CTE Initiative	130,360	(20,448)	5,000	114,912	(15,448)
CARES Act, Elementary and Secondary School Emergency Relief	35,809,846	(1,668,259)	-	34,141,587	(1,668,259)
Classified School Employee Prof Dev Block Grant	421,526	2,681	-	424,207	2,681
Education for Homeless Children and Youth Grant	-	-	101,597	101,597	101,597
Elementary and Secondary School Emergency Relief II	63,801,000	44,307,996	-	108,108,996	44,307,996
Elementary Schools: Local	-	10,456	-	10,456	10,456
ESSA: Comprehensive Support & Improvement (CSI)	3,256,495	(233,011)	-	3,023,484	(233,011)
Expanded Learning Opportunities Grant	45,781,366	(24,766,349)	-	21,015,017	(24,766,349)
Expanded Learning Opportunities Grant-Paraprofessional	5,127,122	282,324	-	5,409,446	282,324
Expanding Opportunities in High-Quality Pathways Project	-	484,843	-	484,843	484,843
Extended Learning Opportunities Grant-7425-ESSER III	-	5,209,430	-	5,209,430	5,209,430
Extended Learning Opportunities Grant-7425-ESSER III	-	8,980,348	-	8,980,348	8,980,348
Extended Learning Opportunities Grant-ESSER II	-	7,997,251	-	7,997,251	7,997,251
Extended Learning Opportunities Grant-GEER II	-	1,835,131	-	1,835,131	1,835,131
Fansler Foundation	-	1,280	-	1,280	1,280

Name	2021/22 Current Budget Allocation	2020/21 Carryover Amount	2021/22 Adjusted Award Amount	Revised Budget Allocation	Change
First 5 High Quality ECE Technical Assistance	20,000	(45)	-	19,955	(45)
Fresno Pacific Teacher Quality Partnership Program	2,119,860	23,212	-	2,143,072	23,212
Governor's Emergency Education Relief Fund: Learning Loss Mitigation	3,942,416	(986,128)	-	2,956,288	(986,128)
Hewlett Foundation	-	15,970	-	15,970	15,970
High Schools: Local	-	408	-	408	408
IASA: Title I Basic Grants Low	64,681,312	220,809	7,845,345	72,747,466	8,066,154
IASA: Title I Migrant Ed Regular	343,750	-	174,650	518,400	174,650
IASA: Title I Migrant Ed Summer	106,680	-	64,120	170,800	64,120
IDEA Alternative Dispute Resolution	108,888	8,756	-	117,644	8,756
IDEA Part B - Supporting Inclusive Practices Preschool	18,000	25,121	-	43,121	25,121
IDEA Preschool Grades: Spec. Ed.	298,460	54,232	-	352,692	54,232
In Person Instruction Grant	7,244,491	7,309,270	-	14,553,761	7,309,270
Indian Education	66,584	4,820	-	71,404	4,820
Kaiser Permanente Grant - Health Services	-	222,112	-	222,112	222,112
Learning Communities for School Success Program (LCSSP)	812,574	51,162	-	863,736	51,162
Lottery: Instructional Materials	4,542,135	1,838,767	-	6,380,902	1,838,767
Lucille Packard Children Center Grant	500,000	69,031	-	569,031	69,031
Medi-Cal Billing Option	3,088,044	155,904	-	3,243,948	155,904
National University Teacher Quality Partnership Program	2,221,040	(148,843)	-	2,072,197	(148,843)
Ongoing & Major Maintenance	36,784,290	460,145	-	37,244,435	460,145
Packard - Leadership Coaching and Organizational Culture Prj	-	1,138	-	1,138	1,138
Partnership Academies	497,445	32,489	-	529,934	32,489
Public Ed fund	-	15,190	-	15,190	15,190
SD-CEIS IDEA Basic Local Assistance Entitlement	3,331,882	(16,679)	-	3,315,203	(16,679)
Special Ed: Local	1,605,715	22,682	-	1,628,397	22,682
Special Ed: Dispute Prevention and Dispute Resolution	1,100,000	-	(14,300)	1,085,700	(14,300)
Special Ed: Learning Recovery Support	5,100,000	-	(214,348)	4,885,652	(214,348)
Special Education	134,106,979	-	550,000	134,656,979	550,000
Special Ed - Mental Health Services	5,382,669	334,780	-	5,717,449	334,780

Name	2021/22 Current Budget Allocation	2020/21 Carryover Amount	2021/22 Adjusted Award Amount	Revised Budget Allocation	Change
Strong Workforce Program	3,310,021	1,118,538	-	4,428,559	1,118,538
Teacher Quality Partnership Program	-	2,193	-	2,193	2,193
Title II - Teacher Quality	14,424,282	(119,976)	276,321	14,580,627	156,345
Title III - Immigrant	191,939	2,670	-	194,609	2,670
Title III - Limited English Proficient	1,727,922	(145,641)	95,636	1,677,917	(50,005)
Transition to Teaching	1,735,255	(201,085)	-	1,534,170	(201,085)
Wallace Grant	-	-	1,790,000	1,790,000	1,790,000
Yokomi Grant	-	1,170	-	1,170	1,170
Restricted – General Fund Totals	\$461,617,567	\$54,215,535	\$10,674,021	\$526,507,123	\$64,889,556

Other Funds

Other Funds Beginning Balance – The table below reflects the 2021/22 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)	2021/22 Adopted Budget Beginning Fund Balance	2021/22 Revision No. 2 Beginning Fund Balance	Net Change
Adult Education	\$1.72	\$1.75	\$0.03
Adult Education Building	\$2.11	\$2.11	\$0.00
Associated Student Body	\$0.00	\$2.05	\$2.05
Bond Interest and Redemption	\$280.26	\$288.47	\$8.21
Cafeteria	\$16.83	\$13.36	(\$3.47)
Capital Facilities (Developer Fees)	\$0.51	\$0.96	\$0.45
Child Development	\$0.00	\$0.70	\$0.70
County School Facility	\$56.10	\$52.72	(\$3.38)
Deferred Maintenance	\$0.00	\$0.00	\$0.00
Defined Benefits	\$10.37	\$10.51	\$0.14
Health	\$47.16	\$55.51	\$8.35
Liability	\$1.16	\$1.50	\$0.34
Measure X – Series C	\$45.25	\$26.79	(\$18.46)
Measure X – Series D	\$0.00	\$45.03	\$45.03
Measure M - Series A	\$77.91	\$71.20	(\$6.71)
Retiree Benefits	\$66.41	\$69.42	\$3.01
Special Reserve for Capital Outlay	\$3.04	\$3.61	\$0.57
Workers' Compensation	(\$9.05)	(\$1.10)	\$7.95

Adult Education Fund – Budget Revision No. 2 reflects an increase in expenses of \$153,000 for adjustments for actual carryover and award adjustments.

Name	2021/22 Current Budget Allocation	2020/21 Carryover Amount	2021/22 Adjusted Award Amount	Revised Budget Allocation	Change
Adult Education Apportionment	\$297,791	(\$20,634)	-	\$277,157	(\$20,634)
Adult Education Block Grant	6,685,231	(201,462)	-	6,483,769	(201,462)
Adult Secondary Ed: Adult Basic Education	334,950	-	42,936	377,886	42,936
CalWORKs for Adult Education	570,391	283,096	-	853,487	283,096
Citizenship and Integration Direct Services Grant Program	47,553	723	-	48,276	723
English Literacy & Civics Education: Adult Basic Ed	190,576	-	33,340	223,916	33,340
ESL/Citizenship: Adult Basic Education	455,530	-	17,532	473,062	17,532
Vocational Programs: Postsecondary	122,636	-	(1,872)	120,764	(1,872)
Total	\$8,704,658	\$61,723	\$91,936	\$8,858,317	\$153,659

Children's Center Fund – Budget Revision No. 2 reflects an increase in expenses of \$1.04 million for adjustments for actual carryover and award adjustments.

Name	2021/22 Current Budget Allocation	2020/21 Carryover Amount	2021/22 Adjusted Award Amount	Revised Budget Allocation	Change
Child Dev: COVID Response & Relief Supplemental Appropriation	-	\$674,719	-	\$674,719	\$674,719
CSPP Quality Rating & Improvement System Block Grant	242,396	-	369,275	611,671	369,275
Total	\$242,396	\$674,719	\$369,275	\$1,286,390	\$1,043,994

Cafeteria Fund – Budget Revision No. 2 reflects an increase in expenses of \$520,000 for adjustments for actual carryover.

Name	2021/22 Current Budget Allocation	2020/21 Carryover Amount	2021/22 Adjusted Award Amount	Revised Budget Allocation	Change
Child Nutrition: Child Care Food	\$4,424,513	\$420,000	-	\$4,844,513	\$420,000
Healthier Generation's Healthy Schools Program	-	366	-	366	366
Nourishing Neighbors Grant	-	100,000	-	100,000	100,000
Total	\$4,424,513	\$520,366	-	\$4,944,879	\$520,366

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

DESCRIPTION	2021/22 ADOPTED BUDGET	2021/22 CURRENT BUDGET	10/27/2021 2021/22 BUDGET REVISION No. 2	DIFFERENCE BETWEEN CURRENT AND BR No. 2	DIFFERENCE BETWEEN ADOPTED AND BR No. 2
Revenues					
LCFF Sources	\$ 814,231,696	\$ 847,475,392	\$ 847,475,392	\$ -	\$ 33,243,696
Federal Revenues	209,856,651	209,856,651	287,885,677	78,029,026	78,029,026
Other State Revenues	187,187,967	247,241,110	209,393,877	(37,847,233)	22,205,910
Other Local Revenues	18,328,074	18,371,729	19,994,769	1,623,040	1,666,695
Total Revenues	\$ 1,229,604,388	\$ 1,322,944,882	\$ 1,364,749,715	\$ 41,804,833	\$ 135,145,327
Expenditures					
Certificated Salaries	\$ 493,099,101	\$ 521,007,168	\$ 540,663,234	\$ 19,656,066	\$ 47,564,133
Classified Salaries	153,062,064	155,318,599	160,239,344	4,920,745	7,177,280
Employee Benefits	344,307,261	346,702,654	351,223,703	4,521,049	6,916,442
Book and Supplies	67,666,687	126,498,494	144,752,703	18,254,209	77,086,016
Services & Operating	128,537,800	120,798,267	139,103,652	18,305,385	10,565,852
Capital Outlay	8,011,642	8,006,642	8,488,389	481,747	476,747
Other Outgo	2,711,567	2,711,567	3,801,567	1,090,000	1,090,000
Direct/Indirect Costs	(2,528,840)	(2,518,479)	(2,562,209)	(43,730)	(33,369)
Total Expenditures	\$ 1,194,867,282	\$ 1,278,524,912	\$ 1,345,710,383	\$ 67,185,471	\$ 150,843,101
Other Sources/(Uses)					
Transfers In	\$ 7,385,329	\$ 7,385,329	\$ 7,385,329	\$ -	\$ -
Transfers Out	(8,856,409)	(8,856,409)	(8,856,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	-	-	-	-	-
Total Sources/(Uses)	\$ (1,471,080)	\$ (1,471,080)	\$ (1,471,080)	\$ -	\$ -
Net Increase/Decrease in Fund Balance	\$ 33,266,026	\$ 42,948,890	\$ 17,568,252	\$ (25,380,638)	\$ (15,697,774)
Beginning Fund Balance - Unaudited Audit Adjustment	\$ - \$ 189,916,304	\$ - \$ 189,916,304	\$ - \$ 189,916,304	\$ - \$ -	\$ - \$ -
Beginning Balance	\$ 189,916,304	\$ 189,916,304	\$ 229,193,036	\$ 39,276,732	\$ 39,276,731
Ending Fund Balance	\$ 223,182,330	\$ 232,865,195	\$ 246,761,287	\$ 13,896,093	\$ 23,578,957
Components of Ending Balance					
Revolving Cash	\$ 90,918	\$ 90,918	\$ 96,776	\$ 5,858	\$ 5,858
Stores	2,725,284	2,725,284	2,528,519	(196,765)	(196,765)
Prepaid Expense	1,162,384	1,162,384	977,806	(184,578)	(184,578)
Other Commitments	87,100,000	87,100,000	87,100,000	-	-
Assigned: Other Assignments	32,000,000	32,000,000	32,000,000	-	-
Restricted	1,169,794	1,169,794	1,169,794	-	-
Reserve for Economic Uncertainties	98,933,951	108,616,815	122,888,393	14,271,578	23,954,442
Reserve Level %	8.22%	8.44%	9.07%		
Total Ending Fund Balance	\$ 223,182,330	\$ 232,865,195	\$ 246,761,287	\$ 13,896,093	\$ 23,578,957

Per Education Code section 42127(a)(2)(B) the minimum recommended reserve for economic uncertainties is 2% or \$27,091,336

As shown above the reserve for economic uncertainties is \$122,888,393 with an assigned and committed ending balance of \$119,100,000 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**

DESCRIPTION	2021/22 ADOPTED BUDGET UNRESTRICTED	2021/22 CURRENT BUDGET UNRESTRICTED	10/27/2021 BUDGET REVISION No. 2 UNRESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR No. 2	DIFFERENCE BETWEEN ADOPTED AND BR No. 2
Revenues					
LCFF Sources	\$ 814,231,696	\$ 847,475,392	\$ 847,475,392	\$ -	\$ 33,243,696
Federal Revenues	-	-	-	-	-
Other State Revenues	14,650,014	15,558,441	15,583,002	24,561	932,988
Other Local Revenues	11,139,137	11,182,792	11,960,849	778,057	821,712
Total Revenues	\$ 840,020,847	\$ 874,216,625	\$ 875,019,243	\$ 802,618	\$ 34,998,396
Expenditures					
Certificated Salaries	\$ 322,961,417	\$ 347,705,366	\$ 347,705,366	\$ -	\$ 24,743,949
Classified Salaries	88,607,498	89,319,303	89,459,303	140,000	851,805
Employee Benefits	192,326,546	194,525,943	194,590,943	65,000	2,264,397
Book and Supplies	24,379,864	24,121,507	26,064,068	1,942,561	1,684,204
Services & Operating	72,578,942	72,397,115	74,941,922	2,544,807	2,362,980
Capital Outlay	5,906,340	5,906,340	6,066,340	160,000	160,000
Other Outgo	1,207,209	1,207,209	1,207,209	-	-
Direct/Indirect Costs	(20,028,099)	(20,028,099)	(22,584,552)	(2,556,453)	(2,556,453)
Total Expenditures	\$ 687,939,717	\$ 715,154,684	\$ 717,450,599	\$ 2,295,915	\$ 29,510,882
Other Sources/(Uses)					
Transfers In	\$ 28,920	\$ 28,920	\$ 28,920	\$ -	\$ -
Transfers Out	(1,500,000)	(1,500,000)	(1,500,000)	-	-
Other Sources					
Other Uses					
Restricted Contribution	\$ (111,622,266)	\$ (108,920,213)	\$ (108,920,213)	\$ -	\$ 2,702,053
Total Sources/(Uses)	\$ (113,093,346)	\$ (110,391,293)	\$ (110,391,293)	\$ -	\$ 2,702,053
Net Increase/Decrease in Fund Balance	\$ 38,987,784	\$ 48,670,648	\$ 47,177,351	\$ (1,493,297)	\$ 8,189,567
Beginning Fund Balance - Adopted					
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 183,024,753	\$ 183,024,753	\$ 199,504,143	\$ 16,479,391	\$ 16,479,391
Ending Fund Balance	\$ 222,012,537	\$ 231,695,401	\$ 246,681,494	\$ 14,986,094	\$ 24,668,958

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

DESCRIPTION	2021/22 ADOPTED BUDGET RESTRICTED	2021/22 CURRENT BUDGET RESTRICTED	10/27/2021 BUDGET REVISION No. 2 RESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR No. 2	DIFFERENCE BETWEEN ADOPTED AND BR No. 2
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	209,856,651	209,856,651	287,885,677	78,029,026	78,029,026
Other State Revenues	172,537,953	231,682,669	193,810,875	(37,871,794)	21,272,922
Other Local Revenues	7,188,937	7,188,937	8,033,920	844,983	844,983
Total Revenues	\$ 389,583,541	\$ 448,728,257	\$ 489,730,472	\$ 41,002,215	\$ 100,146,931
Expenditures					
Certificated Salaries	\$ 170,137,684	\$ 173,301,802	\$ 192,957,868	\$ 19,656,066	\$ 22,820,184
Classified Salaries	64,454,566	65,999,296	70,780,041	4,780,745	6,325,475
Employee Benefits	151,980,715	152,176,711	156,632,760	4,456,049	4,652,045
Book and Supplies	43,286,823	102,376,987	118,688,635	16,311,648	75,401,812
Services & Operating	55,958,858	48,401,152	64,161,730	15,760,578	8,202,872
Capital Outlay	2,105,302	2,100,302	2,422,049	321,747	316,747
Other Outgo	1,504,358	1,504,358	2,594,358	1,090,000	1,090,000
Direct/Indirect Costs	17,499,259	17,509,620	20,022,343	2,512,723	2,523,084
Total Expenditures	\$ 506,927,565	\$ 563,370,228	\$ 628,259,784	\$ 64,889,556	\$ 121,332,219
Other Sources/(Uses)					
Transfers In	7,356,409	7,356,409	7,356,409	-	-
Transfers Out	(7,356,409)	(7,356,409)	(7,356,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	111,622,266	108,920,213	108,920,213	-	(2,702,053)
Total Sources/(Uses)	\$ 111,622,266	\$ 108,920,213	\$ 108,920,213	\$ -	\$ (2,702,053)
Net Increase/Decrease in Fund Balance	\$ (5,721,758)	\$ (5,721,758)	\$ (29,609,099)	\$ (23,887,341)	\$ (23,887,341)
Beginning Fund Balance - Adopted	\$ 6,891,552	\$ 6,891,552	\$ 6,891,552	\$ -	\$ -
Beginning Balance	\$ 6,891,552	\$ 6,891,552	\$ 29,688,892	\$ 22,797,341	\$ 22,797,341
Ending Fund Balance	\$ 1,169,794	\$ 1,169,794	\$ 79,793	\$ (1,090,000)	\$ (1,090,000)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

FUND: **Adult Education Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	2,436,842	2,436,842	2,436,842	0
2000	Classified Salaries	1,620,303	1,620,303	1,620,303	0
3000	Employee Benefits	2,362,927	2,362,927	2,362,927	0
4000	Books and Supplies	1,790,112	1,617,362	1,772,893	155,531
5000	Services and Other Operating	863,140	1,035,890	1,034,018	(1,872)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	9,073,324	9,073,324	9,226,983	153,659
7300	INDIRECT COSTS	276,879	276,879	276,879	0
	TOTAL APPROPRIATIONS	9,350,203	9,350,203	9,503,862	153,659
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,151,245	1,151,245	1,243,181	91,936
	STATE REVENUES	6,098,047	6,098,047	6,098,770	723
	LOCAL REVENUES	608,087	608,087	608,087	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	7,857,379	7,857,379	7,950,038	92,659
	Beginning Fund Balance	1,723,286	1,745,523	1,745,523	0
	Change to Fund Balance	(1,492,824)	(1,492,824)	(1,553,824)	(61,000)
	Ending Fund Balance	230,462	252,699	191,699	(61,000)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

FUND: **Children Center Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	5,604,024	5,686,111	5,686,111	0
2000	Classified Salaries	4,263,276	4,263,276	4,263,276	0
3000	Employee Benefits	8,423,832	8,351,745	8,351,745	0
4000	Books and Supplies	1,608,419	1,598,419	2,627,359	1,028,940
5000	Services and Other Operating	1,129,238	1,129,238	1,129,238	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	21,028,789	21,028,789	22,057,729	1,028,940
7300	INDIRECT COSTS	869,928	869,928	913,658	43,730
	TOTAL APPROPRIATIONS	21,898,717	21,898,717	22,971,387	1,072,670
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,401,845	1,401,845	1,401,845	0
	STATE REVENUES	20,229,316	20,229,316	20,229,316	0
	LOCAL REVENUES	267,556	267,556	636,831	369,275
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	21,898,717	21,898,717	22,267,992	369,275
	Beginning Fund Balance	0	0	703,395	703,395
	Change to Fund Balance	0	0	(703,395)	(703,395)
	Ending Fund Balance	0	0	(0)	(0)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

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	14,820,482	14,820,482	14,820,482	0
3000	Employee Benefits	11,668,385	11,668,385	11,668,385	0
4000	Books and Supplies	23,254,999	23,254,999	23,255,365	366
5000	Services and Other Operating	2,769,998	2,769,998	2,769,998	0
6000	Capital Outlay	0	288,813	808,813	520,000
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	52,513,864	52,802,677	53,323,043	520,366
7300	INDIRECT COSTS	1,382,033	1,382,033	1,382,033	0
	TOTAL APPROPRIATIONS	53,895,897	54,184,710	54,705,076	520,366
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	52,069,158	52,069,158	52,069,158	0
	STATE REVENUES	1,708,586	1,708,586	1,708,586	0
	LOCAL REVENUES	1,289,060	1,289,060	1,389,426	100,366
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	55,066,804	55,066,804	55,167,170	100,366
	Beginning Fund Balance	16,830,805	16,830,805	13,364,854	(3,465,951)
	Change to Fund Balance	1,170,907	882,094	462,094	(420,000)
	Ending Fund Balance	18,001,712	17,712,899	13,826,948	(3,885,951)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

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	197	18,803	18,803	0
5000	Services and Other Operating	428,614	852,513	852,513	0
6000	Capital Outlay	1,437,369	994,864	1,453,761	458,897
7000	Other Outgo	28,920	28,920	28,920	0
	TOTAL BEFORE INDIRECT	1,895,100	1,895,100	2,353,997	458,897
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	1,895,100	1,895,100	2,353,997	458,897
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	1,390,000	1,390,000	1,390,000	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	1,390,000	1,390,000	1,390,000	0
	Beginning Fund Balance	505,100	505,100	963,997	458,897
	Change to Fund Balance	(505,100)	(505,100)	(963,997)	(458,897)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

FUND: Measure X-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	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	45,893,968	45,893,968	27,702,132	(18,191,836)
	TOTAL BEFORE INDIRECT	45,893,968	45,893,968	27,702,132	(18,191,836)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	45,893,968	45,893,968	27,702,132	(18,191,836)
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	643,968	643,968	907,418	263,450
	TOTAL REVENUES	643,968	643,968	907,418	263,450
	Beginning Fund Balance	45,250,000	45,250,000	26,794,714	(18,455,286)
	Change to Fund Balance	(45,250,000)	(45,250,000)	(26,794,714)	18,455,286
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

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	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	45,025,854	45,025,854
	TOTAL BEFORE INDIRECT	0	0	45,025,854	45,025,854
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	45,025,854	45,025,854
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	0	0	0	0
	TOTAL REVENUES	0	0	0	0
	Beginning Fund Balance	0	0	45,025,854	45,025,854
	Change to Fund Balance	0	0	(45,025,854)	(45,025,854)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 27, 2021

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	1,516,775	1,781,367	1,781,367	0
5000	Services and Other Operating	13,404,587	22,184,622	22,184,622	0
6000	Capital Outlay	66,241,042	57,196,415	57,196,415	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	81,162,404	81,162,404	81,162,404	0
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	81,162,404	81,162,404	81,162,404	0
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	116,537,559	116,537,559	143,371,577	26,834,018
	TOTAL REVENUES	117,137,559	117,137,559	143,971,577	26,834,018
	Beginning Fund Balance	56,098,553	56,098,553	52,720,448	(3,378,105)
	Change to Fund Balance	35,975,155	35,975,155	62,809,173	26,834,018
	Ending Fund Balance	92,073,708	92,073,708	115,529,621	23,455,913