

BUDGET REPORT



BOARD OF TRUSTEES
STUDY SESSION

MARCH 11, 2025

SECOND INTERIM



GOVERNOR'S JANUARY BUDGET PROPOSAL



CHANGES TO COLA

	2024-25	2025-26	2026-27	2027-28
June 2024 Enacted Budget	1.07%	2.93%	3.08%	3.30%
January 2025 Proposal	1.07%	2.43%	3.52%	3.63%
Change	0.00	-0.50	0.44	0.33

FUHSD STATE PROGRAMS AFFECTED BY COLA

Special Education, Mandated Cost, Adult Education



CALIFORNIA SCHOOL DISTRICT FUNDING



- **Statutory Calculation - Local Control Funding Formula (LCFF)**

Base: Average Daily Attendance (**ADA**) x **\$12,460**

Supplemental & Concentration: English Learners,
Free & Reduced Meal applications, Foster Youth

- **State Funded vs Basic Aid**

Fremont UHSD Property Taxes (\$200M) > LCFF (\$124M)

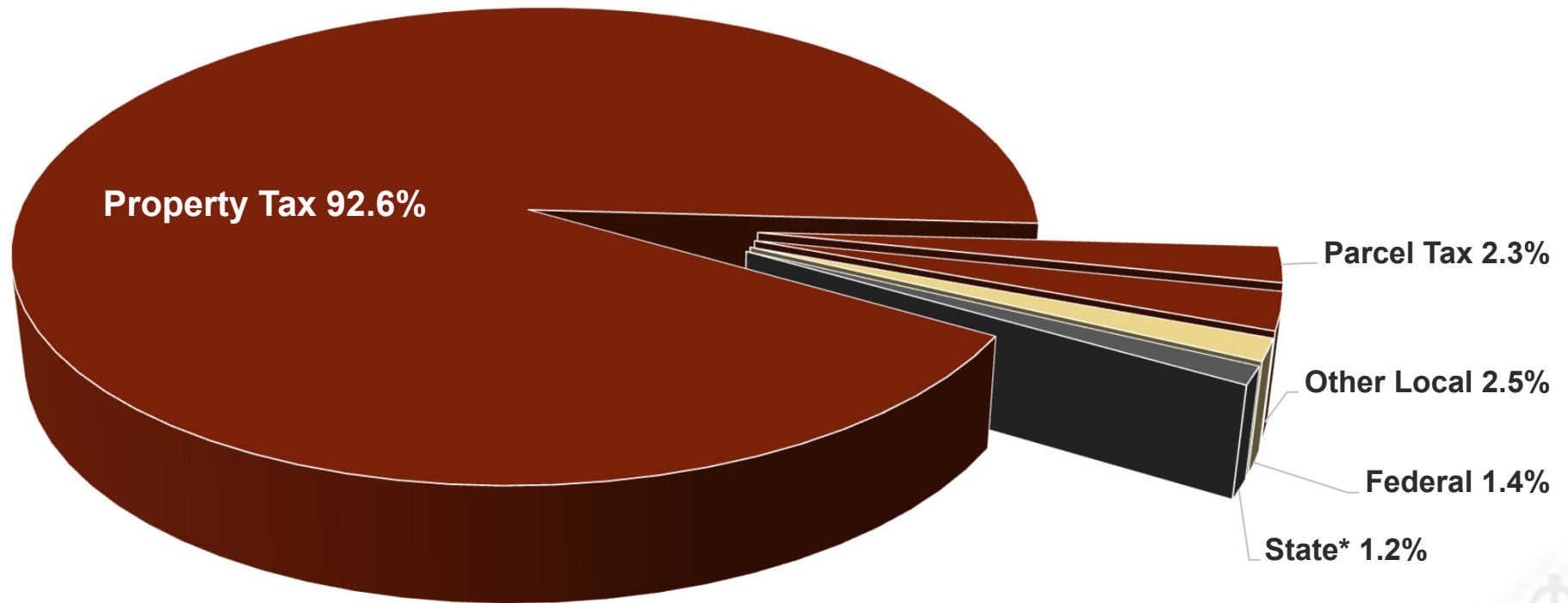
Guaranteed State Aid: \$1,455,766

- 4 mandatory financial updates submitted to the State & COE:
 - Adopted Budget & Local Control Accountability Plan (LCAP)
 - First Interim - Actuals through October 31 & projections
 - Second Interim** - Actuals through January 31 & projections
 - Unaudited Actuals – due September 15 annually

GENERAL FUND REVENUE



- Property Tax growth of 0.2%



■ Local ■ State ■ Federal

*Excludes STRS on Behalf

LOCAL PROPERTY TAXES



FIRST INTERIM TO SECOND INTERIM

Description	2024-25 1st Interim	2024-25 2nd Interim	Change
Secured	184,737,000	184,737,000	-
Unsecured	9,833,000	9,833,000	-
RDA	4,713,000	5,104,133	391,133
Total	199,283,000	199,674,133	391,133



LOCAL PROPERTY TAXES



3-YEAR SUMMARY: 2022-23 to 2024-25

Description	2022-23 Actual	2023-24 Actual	2024-25 2nd Interim
Secured	163,940,162	175,401,294	184,737,000
Unsecured	9,006,622	9,636,261	9,833,000
RDA	3,824,444	4,419,165	5,104,133
Total	176,771,228	189,456,720	199,674,133
Growth	7.90%	7.18%	5.39%

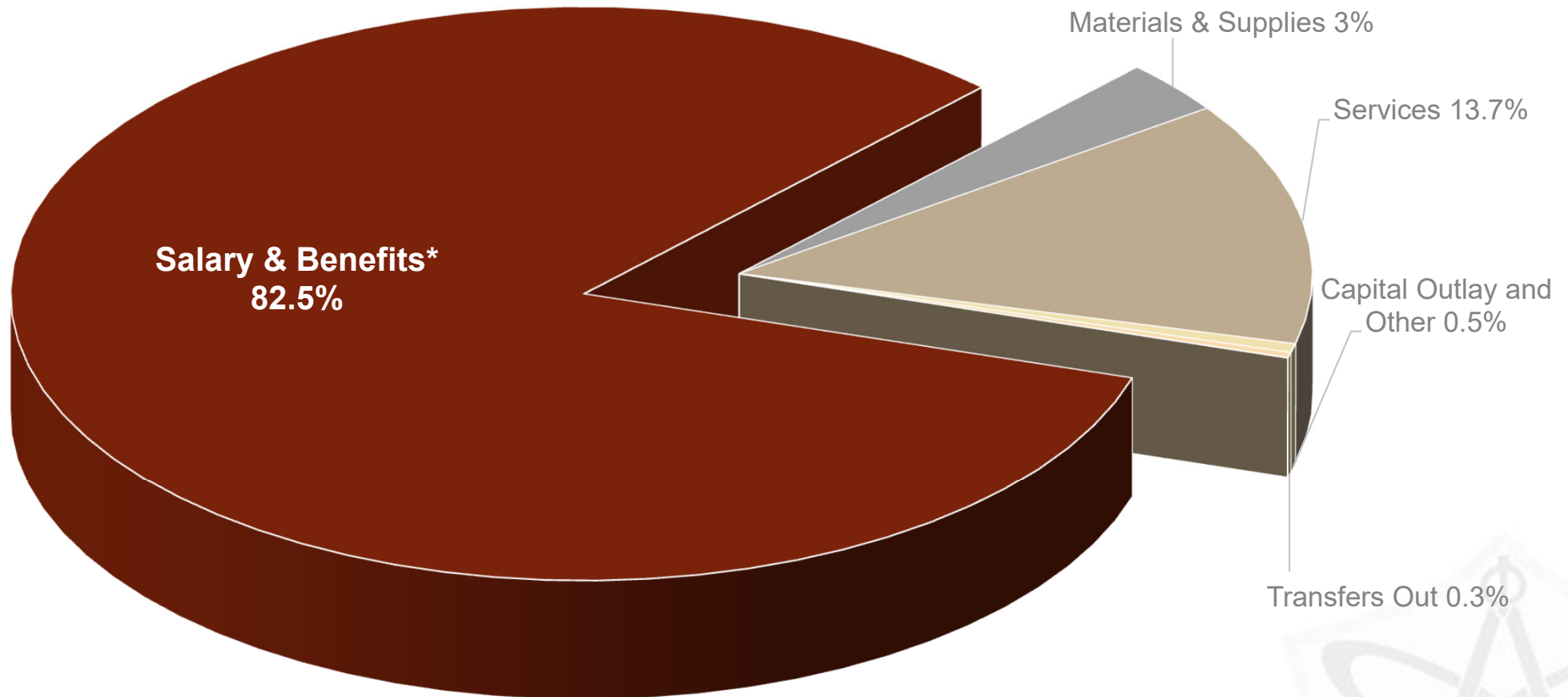


EXPENDITURES

- Salary & benefits increase of \$2.8M due to lookback
- Funding of our pension liability was increased by \$435k
- Utilities increased by \$800k

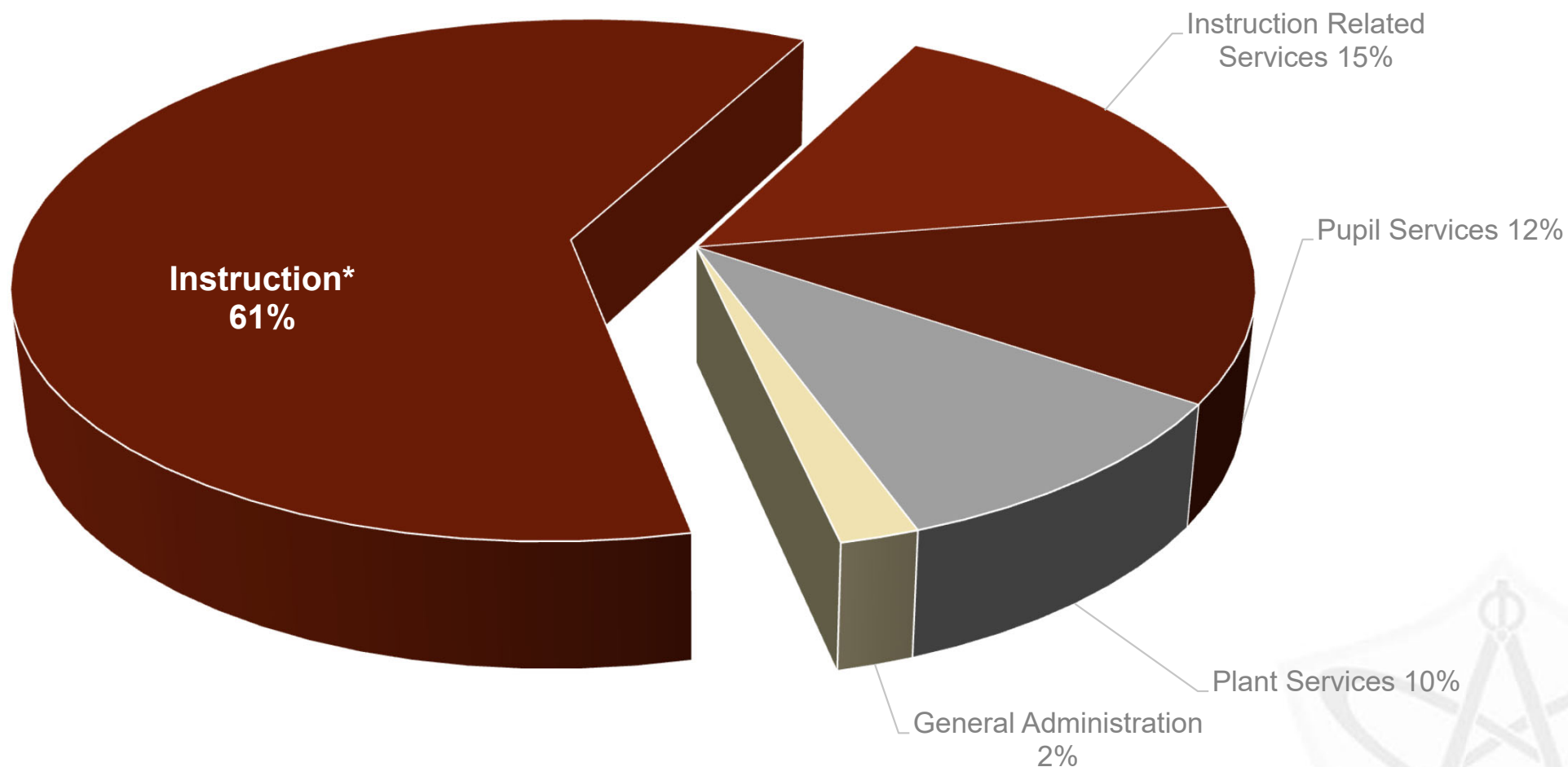


GENERAL FUND EXPENDITURES BY OBJECT



*Excludes STRS on Behalf

GENERAL FUND EXPENDITURES BY FUNCTION



*Excludes STRS on Behalf

EXPENDITURES BY FUNCTION



INSTRUCTION

Total Cost of Instructional Staff

Supplies, Materials, & All Other Costs

PUPIL SERVICES

Guidance and Counseling Services

Health Services

Speech Pathology Services

Testing Services

Transportation

Athletics

PLANT SERVICES

Facilities/Maintenance

Utilities

INSTRUCTION RELATED SERVICES

Instructional Supervision & Admin.

Curriculum Development

Instructional Staff Development

Library, Media and Technology

GENERAL ADMINISTRATION

Board and Superintendent

Public Information

Fiscal Services/Purchasing

Personnel/Human Resources

Data Processing Services

UTILITIES EXPENDITURES



FIRST INTERIM TO SECOND INTERIM

Description	2024-25	2024-25	Change
	1st Interim	2nd Interim	
Electricity	3,200,000	4,064,534	864,534
Gas	2,200,000	2,200,000	-
Water/Sewage	850,000	850,000	-
All Other*	542,500	472,000	-70,500
Total	6,792,500	7,586,534	794,034

*Includes Waste Disposal, Storm Protection Fees, and Security

FIRST INTERIM TO SECOND INTERIM

Description	2024-25 1st Interim	2024-25 2nd Interim	Change
BEGINNING BALANCE	58,337,595	58,337,595	-
LCFF Sources	208,263,765	208,565,112	301,347
Federal	3,114,466	3,155,202	40,736
State	15,391,483	15,364,205	(27,278)
Other Local	10,726,390	10,566,157	(160,233)
Total Revenue	237,496,104	237,650,676	154,572
Salaries & Benefits	196,142,919	200,220,656	4,077,737
Supplies/Services	39,134,777	39,167,928	33,151
All Other Expenses	660,083	653,205	(6,878)
Total Expenses	235,937,779	240,041,789	4,104,010
Net Transfers In/(Out)	736,241	(130,756)	(866,997)
ENDING BALANCE	60,632,161	55,815,726	(4,816,435)

GENERAL FUND



3-YEAR SUMMARY: 2022-23 to 2024-25

Description	2022-23 Actuals	2023-24 Actuals	2024-25 2nd Interim
BEGINNING BALANCE	51,139,167	62,623,132	58,337,595
LCFF Sources	181,583,175	198,986,353	208,565,112
Federal	5,209,928	3,333,736	3,155,202
State	23,066,373	19,549,041	15,364,205
Other Local	11,325,477	12,426,402	10,566,157
Total Revenue	221,184,953	234,295,532	237,650,676
Salaries & Benefits	177,544,057	197,725,150	200,220,656
Supplies/Services	30,929,823	31,845,900	39,167,928
All Other Expenses	574,206	305,529	653,205
Total Expenses	209,048,086	229,876,579	240,041,789
Net Transfers In/(Out)	(652,902)	(8,704,490)	(130,756)
ENDING BALANCE	62,623,132	58,337,595	55,815,726

FIRST INTERIM TO SECOND INTERIM

Description	2024-25 1st Interim	2024-25 2nd Interim	Change
Federal Rev.	2,384,743	2,391,527	6,784
Local/State Rev.	8,068,028	8,290,090	222,062
Total Revenue	10,452,771	10,681,617	228,846
Salaries & Benefits	41,588,395	41,539,346	-49,049
All Other*	14,441,909	12,978,505	-1,463,404
Total Expense	56,030,304	54,517,851	-1,512,453
GF Contribution	45,577,533	43,558,455	-2,019,078

*All Other includes supplies, services, and non-public schools

3-YEAR SUMMARY: 2022-23 to 2024-25

Description	2022-23 Actuals	2023-24 Actuals	2024-25 2nd Interim
Federal Rev.	3,100,079	2,679,169	2,391,527
Local/State Rev.	7,758,940	8,995,204	8,290,090
Total Revenue	10,859,019	11,674,373	10,681,617
Salaries	24,937,436	27,743,376	28,739,433
Benefits	10,973,604	12,294,411	12,799,913
Salaries & Benefits	35,911,040	40,037,787	41,539,346
All Other*	12,740,502	13,327,140	12,978,505
Total Expense	48,651,542	53,364,927	54,517,851
GF Contribution	37,339,203	40,946,849	43,558,455

*All Other includes supplies, services, and non-public schools

FIRST INTERIM TO SECOND INTERIM

Description	2024-25 1st Interim	2024-25 2nd Interim	Change
Other State Revenue	3,798,259	3,798,259	0
Other Local (Fee Based)	1,181,800	1,203,700	21,900
Federal Revenue	445,170	456,344	11,174
Total Revenue	5,425,229	5,458,303	33,074
Salaries	3,297,589	3,298,512	923
Benefits	1,291,035	1,274,133	(16,902)
All Other	807,336	829,567	22,231
Total Expenditures	5,395,960	5,402,212	6,252

3-YEAR SUMMARY: 2022-23 to 2024-25

Description	2022-23 Actuals	2023-24 Actuals	2024-25 2nd Interim
BEGINNING BALANCE	1,248,679	1,666,201	1,691,108
Other State Revenue	3,442,259	3,455,447	3,798,259
Other Local (Fee Based)	1,000,215	1,470,772	1,203,700
Federal Revenue	492,445	448,124	456,344
Total Revenue	4,934,919	5,374,343	5,458,303
Salaries	2,817,700	3,414,690	3,298,512
Benefits	1,121,047	1,306,548	1,274,133
All Other	578,650	628,198	829,567
Total Expenditures	4,517,397	5,349,436	5,402,212
ENDING BALANCE	1,666,201	1,691,108	1,747,199

FIRST INTERIM TO SECOND INTERIM

Description	2024-25 1st Interim	2024-25 2nd Interim	Change
Federal Revenue	1,003,880	1,003,880	-
State Revenue	4,713,250	4,463,250	-250,000
Local Revenue	25,000	36,812	11,812
One-Time Funds	924,985	940,035	15,050
Total Revenue	6,667,115	6,443,977	-223,138
Salaries	2,604,900	2,621,916	17,016
Benefits	1,130,637	1,139,945	9,308
Food	1,993,628	2,069,327	75,699
All Other	833,545	813,321	-20,224
Total Expense	6,562,710	6,644,509	81,799

3-YEAR SUMMARY: 2022-23 to 2024-25

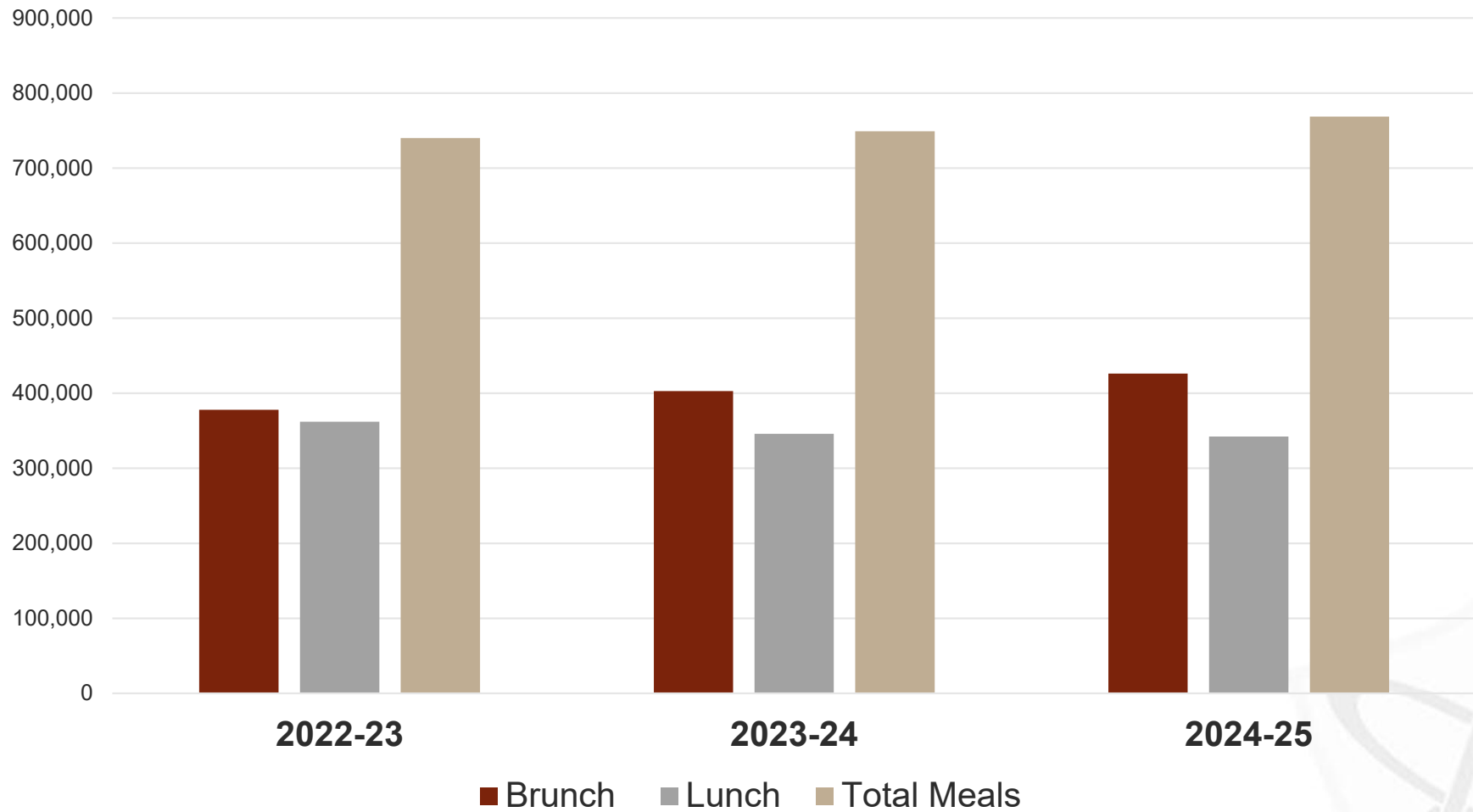
Description	2022-23 Actuals	2023-24 Actuals	2024-25 2nd Interim
Federal Rev.	1,236,114	943,793	1,003,880
State Revenue	4,281,176	4,471,486	4,463,250
Local Revenue	151,218	60,051	36,812
Total Revenue	5,668,508	5,475,330	5,503,942
Salaries	2,229,451	2,538,760	2,621,916
Benefits	900,279	1,094,139	1,139,945
Food	1,869,408	2,200,805	2,069,327
All Other	656,309	502,122	813,321
Total Expense	5,655,447	6,335,826	6,644,509
GF Contribution	-	-	-
Support from One Time Funds	161,837	1,078,025	891,545

STUDENT PARTICIPATION



3-YEAR SUMMARY: 2022-23 to 2024-25

Brunch and Lunch

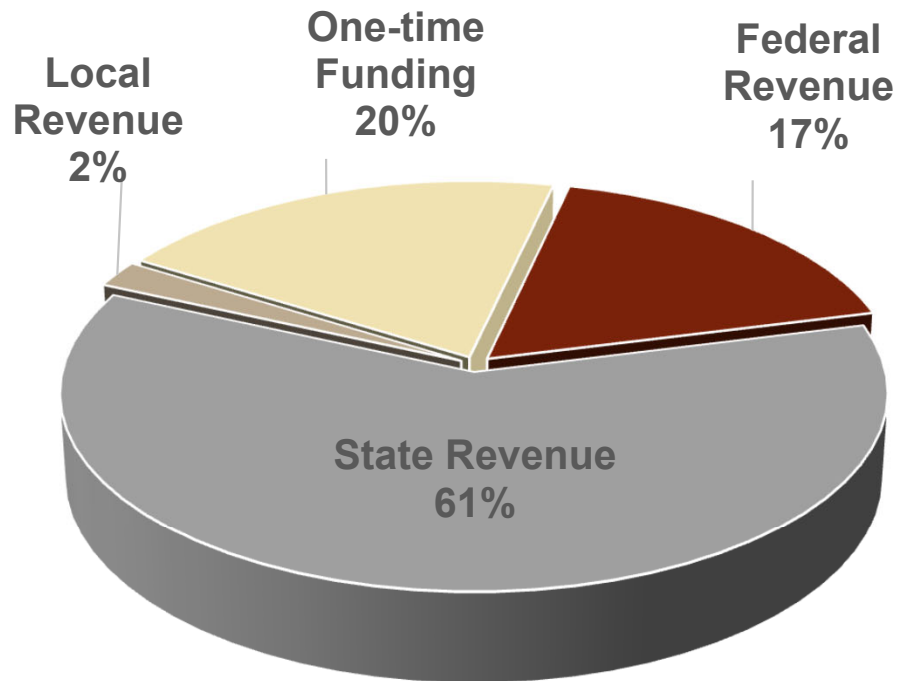


Total number of meals served is still increasing

NUTRITION SERVICES REVENUE

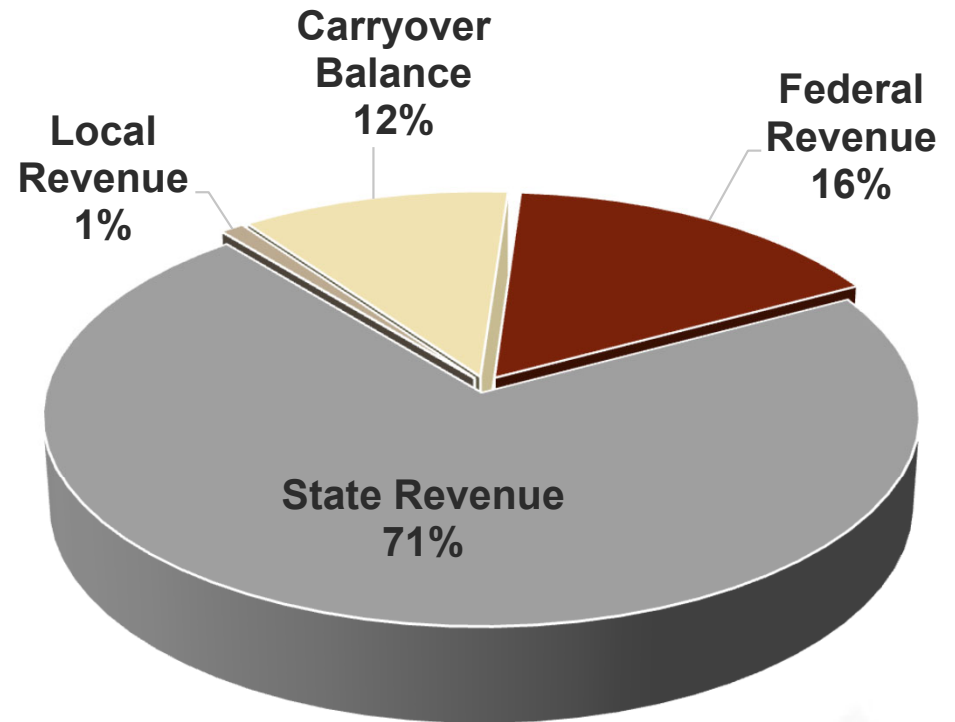


2022-23



\$ 1.4 M in One-time Funding

2024-25



No One-time Funding

MULTI-YEAR



2024-2025

TO

2026-2027

PROJECTIONS

MULTI-YEAR ASSUMPTIONS



Assumptions	2024-25	2025-26	2026-27
Property Taxes	5% growth	3% growth	3% growth
Parcel Tax	5.2M	5.2M	5.2M
Guaranteed State Aid	1.5M	1.5M	1.5M
Prop. 55	1.9M	1.9M	1.8M
Lottery Unrestricted	1.7M	1.7M	1.7M
Other State Revenue	1% COLA	2.4% COLA	3.5% COLA
Contribution: Routine Restricted Maintenance Account (RRMA)	3% of GF expenditures	3% of GF expenditures	3% of GF expenditures
Staffing Changes for FEA \$45K per section	-0.32M (7 sections)	-0.72M (16 sections)	-0.54M (12 sections)
CalPERS Employer Rate	27.05%	27.40%	27.50%
CalSTRS Employer Rate	19.10%	19.10%	19.10%

MULTI-YEAR PROJECTION



GENERAL FUND <i>in \$ millions</i>	2024-25 SECOND INTERIM	2025-26 PROJECTED	2026-27 PROJECTED
REVENUES			
LCFF & Property Taxes	208.57	214.19	220.03
Federal Revenue	3.16	3.19	3.28
State Revenue	15.36	15.32	15.97
Local Revenue	10.57	8.87	8.92
Total Revenues	237.65	241.57	248.19
Financing (Transfers In)	1.00	2.34	2.34
Total Revenue & Financing	\$ 238.65	\$ 243.91	\$ 250.53
EXPENDITURES			
Salaries & Benefits	200.22	202.56	204.91
Books & Supplies	7.22	7.43	7.73
Contract Services & Operating	31.95	33.71	35.85
Other	0.65	0.65	0.65
Total Expenditures	240.04	244.35	249.15
Other Transfers & Uses	1.14	1.14	1.14
Total Expenditures & Uses	\$ 241.18	\$ 245.49	\$ 250.28

BUDGET REPORT



SECOND INTERIM

OTHER FUNDING



ART, MUSIC, INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT



Costs assume a 4% growth each year

Item	2022-23	2023-24	2024-25 2nd Interim	2025-26	Totals
Supplemental Art, Music, Theater		931,406			\$931,406
School Based Therapist as a SEL lead (.8)		245,200	245,969	266,208	\$767,377
Instructional Coach for High Leverage SPED			195,338	203,152	\$398,490
Instructional Coach for EL teaching practices		210,890	900	232,117	\$666,196
Curriculum Lead Science			195,186	202,993	\$398,179
Athletic Director extra release			75,000	50,000	\$125,000
Providing site support for Art and Music		88,743	232,011	100,000	\$420,754
Parent Education	2,966	2,077	10,000	10,400	\$25,443
Short-Term Intensive Behavioral Support	12,240	35,360	50,000	52,000	\$149,600
Release period for Health Course Lead		42,300	43,476		\$85,776
Sustainability		29,002	50,000	26,000	\$80,002
Community engagement		309,876	50,000	50,000	\$409,876
100 Year Anniversary for FHS & AdEd		50,131			\$50,131
Unallocated Amount				1,352,771	\$1,352,771
Indirect Cost	760	94,886	56,188	127,282	\$279,116
Totals	\$15,966	\$2,039,871	\$1,204,068	\$2,672,922	\$6,140,116

Total Allocation = \$6,140,116

Must be spent by 2025-26

LEARNING RECOVERY EMERGENCY BLOCK GRANT



Costs assume a 4% growth each year

Item	2022-23 Actuals	2023-24 Actuals	2024-25 2nd Interim	2025-26	2026-27	Totals
Schoology Instructional Support		376,844	382,682	397,989	413,909	1,571,424
Shade for Preschool		58,038	79,000			137,038
Destiny Upgrade						0
Remote Excel		15,931	12,480	12,979	13,498	54,888
Language Diagnostic Testing and Placement	5,760		11,900			17,660
Increase early notification of retirement bonus	55,150					55,150
Housing JPA			15,669			15,669
Additional teaching competency stipend: 6k per teacher for health; 3K per teacher for ES		80,640	41,823	43,496	45,236	211,195
Zoom		32,559	33,000	34,320	35,693	135,572
Offset Operational Costs			782,147			782,147
Classroom Climate Training			150,000			150,000
MV Class F3 Modernization		16,724				16,724
Indirect Cost 5%	3,045	25,299	86,431	24,439	25,417	164,631
Totals:	\$63,955	\$606,035	\$1,595,132	\$513,223	\$533,753	\$3,312,098

Establish learning recovery initiatives that support academic learning recovery and staff & pupil social & emotional well-being.

Total Allocation = **\$3,308,770**

Must be spent by 2027-28

KEY BUDGET DEADLINES 2024-2025



BUDGET ITEM	DATE
Budget/LCAP Public Hearing	June 11, 2024
Adopted Budget Approval	June 18, 2024
First Interim	December 3, 2024
Calculation of RSP	February 2025
Enrollment Projections	February 2025
Second Interim	March 11, 2025
Site Budget Allocations	May 2025
Unaudited Actuals	September 15, 2025
Final Audit Report	December 15, 2025

SACS REPORT



CERTIFICATION

POSITIVE

The District will meet its financial obligations for the current and two subsequent fiscal years.

BUDGET REPORT



SECOND INTERIM

PROP 28

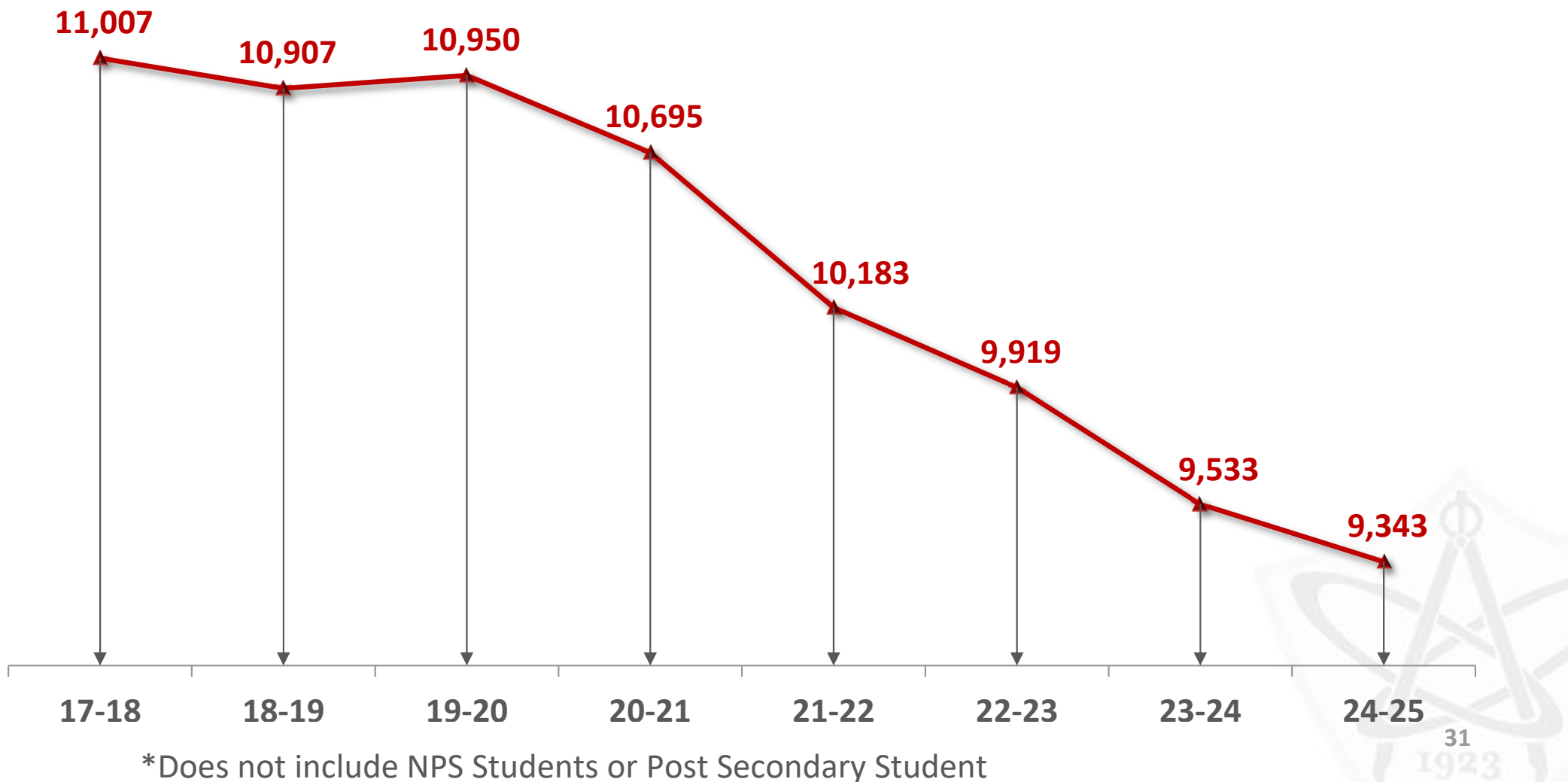
Arts & Music in Schools (AMS)



DISTRICT ENROLLMENT HISTORY



- ⬇ Since 2017-18 total district enrollment has **declined by 1,664** students
- ⬇ This has resulted in a decrease of 263 sections districtwide (52.6 FTE)



District-wide examples of declines in student course enrollments from 2017-18 to 2024-25:

- World Lang. enrollments have decreased by 1,728
- Science enrollments have decreased by 1,702
- Music enrollments have decreased by 334
- English has decreased by 2,042

7 Years of declining enrollment has been a factor in the elimination of courses and programs:

- Elimination of one World Language at three schools
- Elimination or reductions of entire elective programs such as Woods, Living Skills and Auto at some schools

ART & MUSIC IN SCHOOLS - PROP 28



- Arts and Music in Schools Funding was approved by voters in November 2022
- Funds released for 2023-24 with minimal guidance and conflicting messaging
- Based on advice from County, many districts waited to spend the first year apportionment
- FUHSD decided to save first year funds and use to supplement future years of the program
- 80% of all funds must be spent on staffing each year
- Funds are allocated by state based on school enrollment and cannot be pooled (see 2024-25 below)

Com. Day	\$1,079	Fremont	\$270,561	Lynbrook	\$191,252
Cupertino	\$204,762	Homestead	\$263,758	Monta Vista	\$181,594

AMS/PROP 28 ELIGIBLE EXPENDITURES



Eligible expenditures include, but are not limited to, instruction, training, supplies and partnerships in **any** of the following:

- Arts (painting, sculpture, illustration, photography, etc.)
- Computer Coding/Programming
- Computer Animation
- Dance
- Graphic Arts and Design
- Media Arts, Film and Video
- Music
- Theatre/Drama





The district has identified Goals for AMS funds:

1. Restore/save sections in Art, Music and Drama, that may be lost due to enrollment declines
2. Increase access to elective programs for underrepresented groups (EL, Spec Ed, Low Socio-economic, etc.)
3. Include culturally diverse course offerings
4. Offer courses at the beginner, intermediate and advanced levels
5. Increase participation in elective programs amongst all students
6. Reduce financial pressure for participation in elective course
7. Increase supplies/equipment to support programs
8. Increase collaboration and professional growth



For current year, the district identified 4 major funding areas for AMS funds:

1. Sections to restore slated FTE losses in Art, Music and Drama
2. Stipends to support afterschool programs and decrease financial pressure on families
3. Supplies/Equipment to support programs
4. Partnership with Sunnyvale School District to promote Art, Music and Drama



2024-25 EXPENDITURE SUMMARY

