



Fresno Unified
School District

Agenda Item B-18



2024/25

Strategic Budget Development Phase I

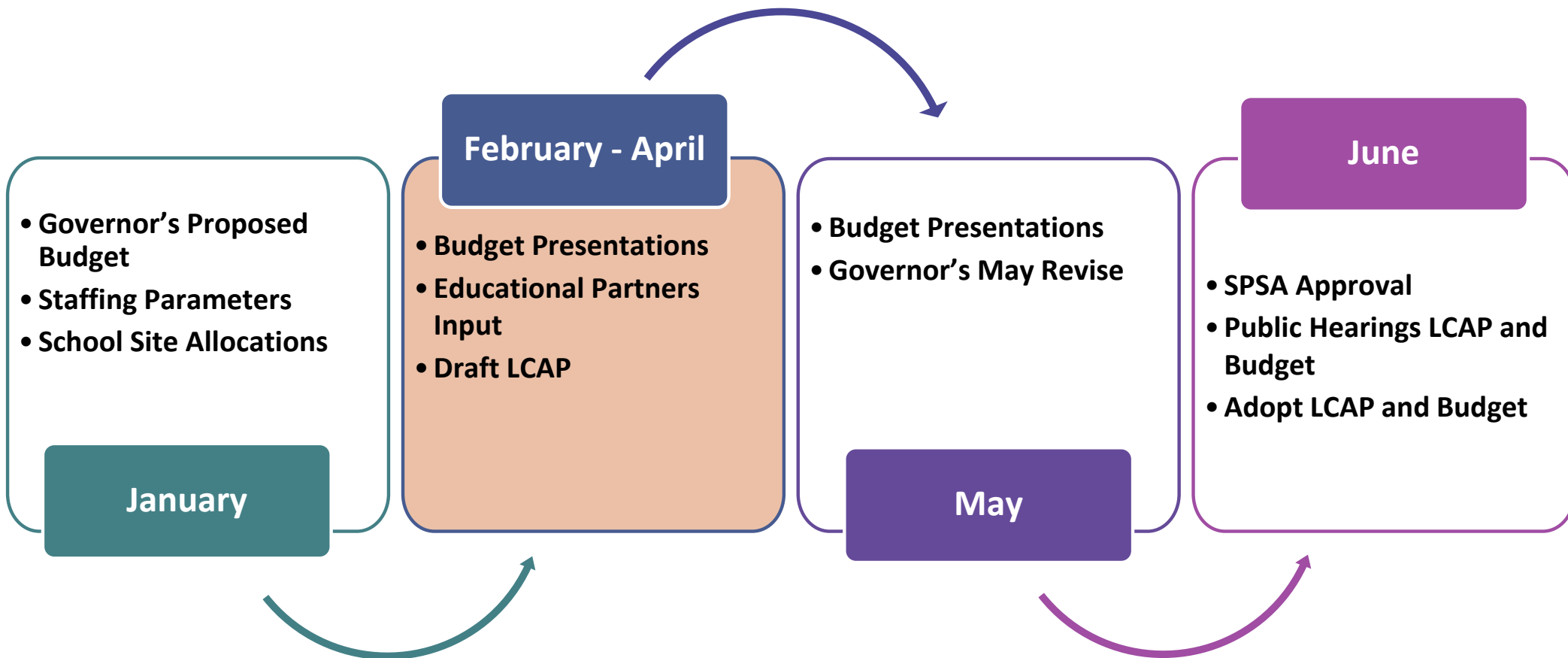
Board of Education

March 06, 2024

Outline

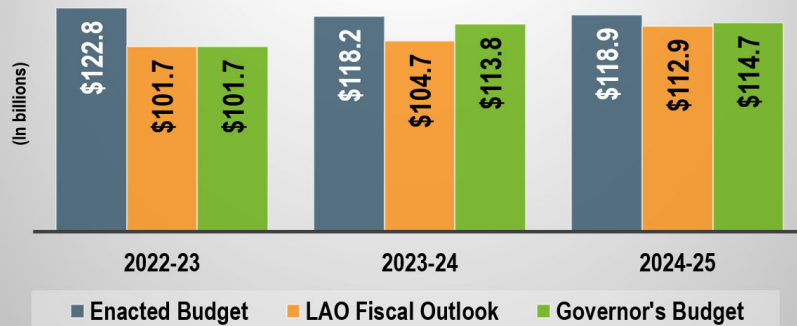
- Budget Development Timeline and Updates
 - State Economic Overview
 - Enrollment Projections
- Budget Recommendation – Phase I
 - Non-Classroom Teachers and Class Size Guidelines
 - Analysis, Measurement & Accountability
 - Health Services
 - School Safety & Security
 - Emergency Response
 - Adult Education
 - African American Academic Acceleration
 - Alternative Education
 - Instructional Division
 - Curriculum & Instruction
- Upcoming Budget Discussions

Financial Reporting Timelines



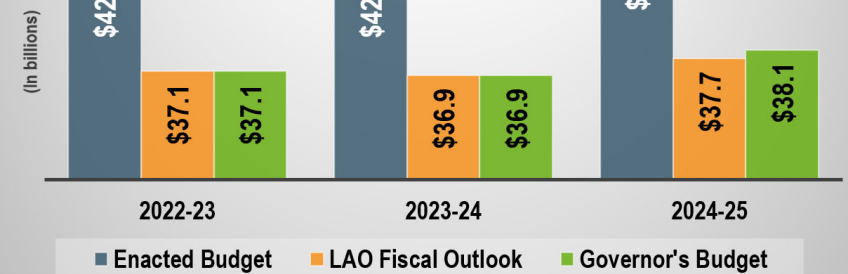
Big Three Taxes – Governor’s Budget vs. LAO’s Outlook

Personal Income Tax



Personal income tax (PIT) and corporation tax revenue projections are significantly lower at Governor's Budget than Enacted Budget

Corporation Tax



Sales and Use Tax



Compared to the LAO's *California's Fiscal Outlook (Outlook)*, the Governor's Budget projections for:

- PIT is \$9.1 billion and \$1.8 billion higher in 2023-24 and 2024-25, respectively
- Corporation tax is slightly higher
- Sales and use tax is higher than both LAO and 2023-24 Enacted Budget projections

Source: 2024-25 Governor's Budget Summary and LAO's *Outlook*

Source: SSC Governor's Proposals for the 2024/25 State Budget and K-12 Presentation, Slide 18

State Economic Overview

- Legislative Analyst Office (LAO) issued two separate reports on February 15, 2024
- February estimates would need to solve a \$14 billion problem
- The LAO identifies alternatives
 - Use Proposition 98 reserve to retain cash resources
 - Providing no COLA for 2024/25 (proposed 0.76%)
 - Rejecting most of the Governor's new spending proposals
 - Reducing spending in existing programs through policy adjustments
 - Lower rates for school meals
 - Approve the elimination of the requirement for aspiring educators to pass the basic skills proficiency exam
 - The state likely cannot support the costs of the attendance recovery proposal
 - Sweeping some unallocated education funds

Budget Impacts

Three Year FTA labor agreement
with known cost

UPP maintains the same rate of
almost 88.5% for the past four
years while other districts are
seeing a 2.8% decrease

2024/25 Enrollment
projected to decline by
1,100 students

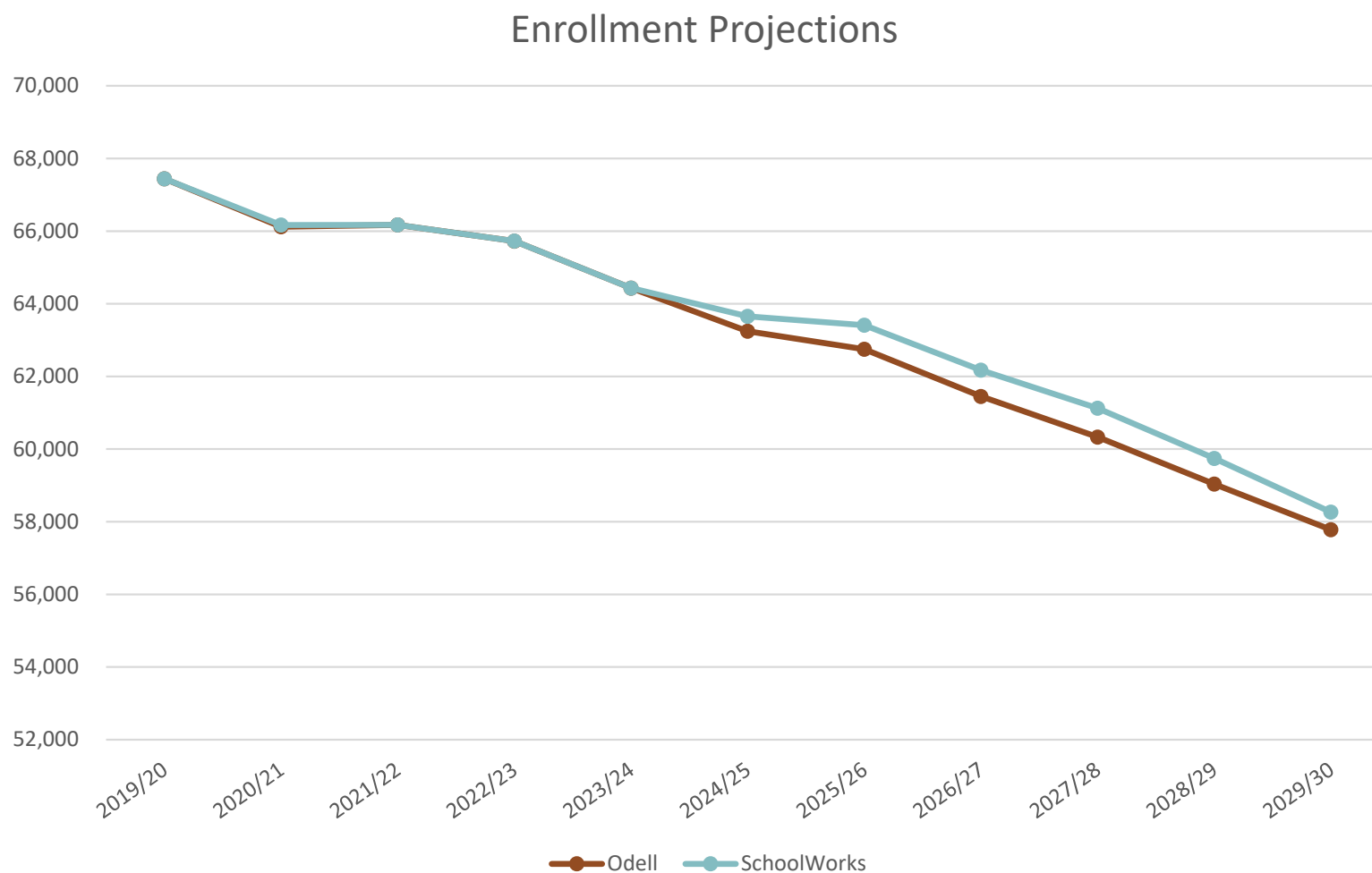
ADA lower than pre-
pandemic from 94.5% to
92.0%

2024/25 COLA decreased
from 3.94% to 0.76%

2019-2024 Recovery
Funds Expended



Enrollment Projections



2024/25 Strategic Budget Plan

- Overall Reductions planned of approximately \$30 million
 - Recommendations include department reductions of approximately 7% per Chief
 - Personnel reductions – 35%
 - Supplies, Travel, Contracts, and other non-labor related expenses – 65%
 - No reductions to school site plans

Non-Classroom Teachers and Class Size Guidelines

Per the Collective Bargaining Agreement: *The District shall commit to reassigning up to seventy-five (75) non-classroom based unit members each year in the 2024-2025 and 2025-2026 school years back to the classroom in order to lower class sizes.*

■ Reassignment for 2024/25

- 1.0 FTE African American Student Academic Acceleration
- 2.0 FTE College Readiness
- 9.0 FTE Department of Prevention and Intervention
- 4.0 FTE English Learner Services
- 13.0 FTE Instructional Division
- 3.0 FTE Preschool Office
- 8.0 FTE Special Education
- 20.0 FTE Teacher Development
- **60.0 FTE Total Reassignment**

■ Class Size Guidelines

- 56.0 FTE Elementary
- 6.0 FTE Middle Schools
- 21.4 FTE High Schools
- Special Education TBD
- **83.4 FTE Total increase in teacher staff**

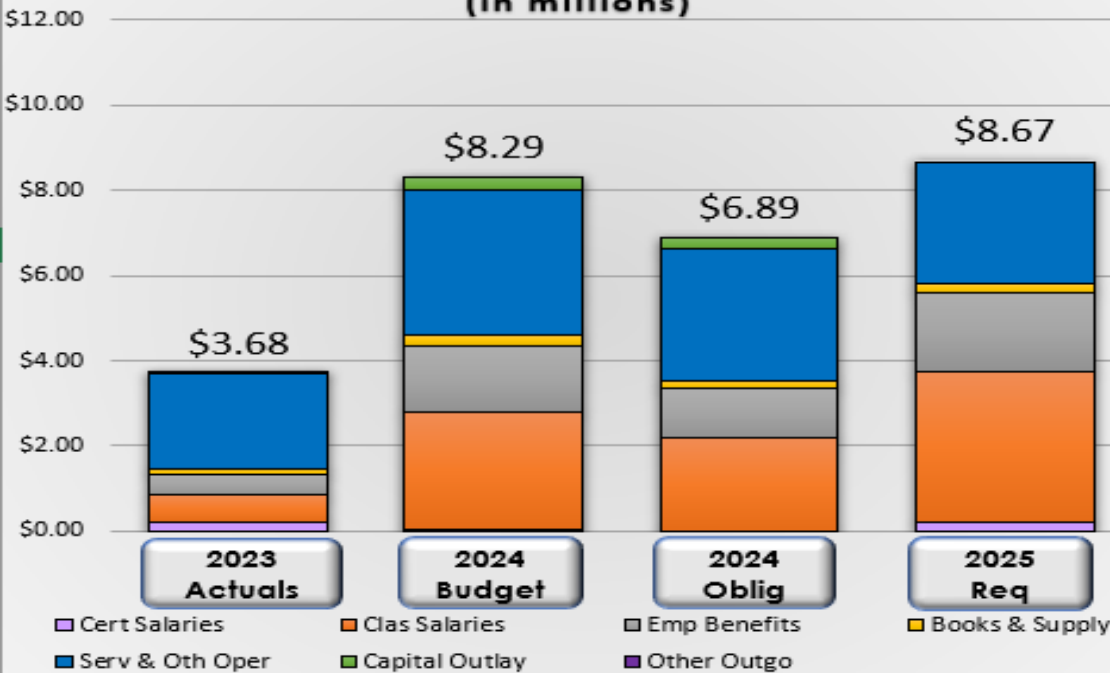
■ Reductions due to Enrollment

- (18.0) FTE Elementary
- (16.0) FTE Middle Schools
- (19.2) FTE High Schools
- **(53.2) FTE Total decrease in teacher staff**

Analysis, Measurement & Accountability

Improve academic performance at challenging levels

Budget Summary
(in millions)



FTE SUMMARY

Job Class	2024 Budgeted	2024 Filled	2024 Vacant	2025 Req	2025 Change
Certificated	0.00	0.00	0.00	0.00	0.00
Classified	13.00	8.00	5.00	11.00	-2.00
Management	14.00	12.00	2.00	17.00	3.00
Total FTE	27.00	20.00	7.00	28.00	1.00

2024/25 Budget Notes:

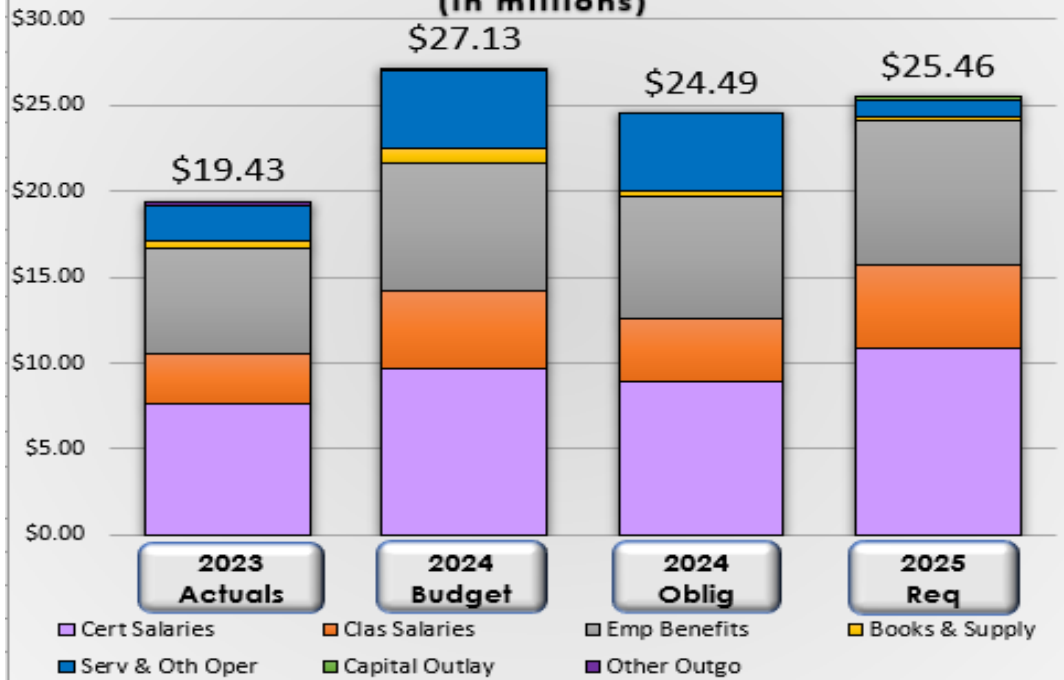
- Net increase includes: salary increase, statutory benefits, etc.
- Add 1.0 FTE Executive Officer (*offset by reductions in Data Psychometrics*)
- Add 2.0 FTE Executive Director – \$490,000
- Reduce 1.0 FTE Program Tech – (\$100,000)
- Reduce 1.0 FTE Information System Spec. – (\$171,000)
- Reduce Substitute Salaries – (\$20,000)
- Reduce Contracts & Sub-Agreements – (\$450,000)
- Reduce Other Equip & Maint – (\$10,000)
- Reduce Direct Graphics – (\$5,000)

Net Adjustments 1.0 FTE – (\$266,000) ongoing

Health Services

Improve academic performance at challenging levels

Budget Summary
(in millions)



FTE SUMMARY

Job Class	2024 Budgeted	2024 Filled	2024 Vacant	2025 Req	2025 Change
Certificated	83.70	81.20	2.50	92.70	9.00
Classified	81.75	63.94	17.81	81.75	0.00
Management	4.00	4.00	0.00	4.00	0.00
Total FTE	169.45	149.14	20.31	178.45	9.00

2024/25 Budget Notes:

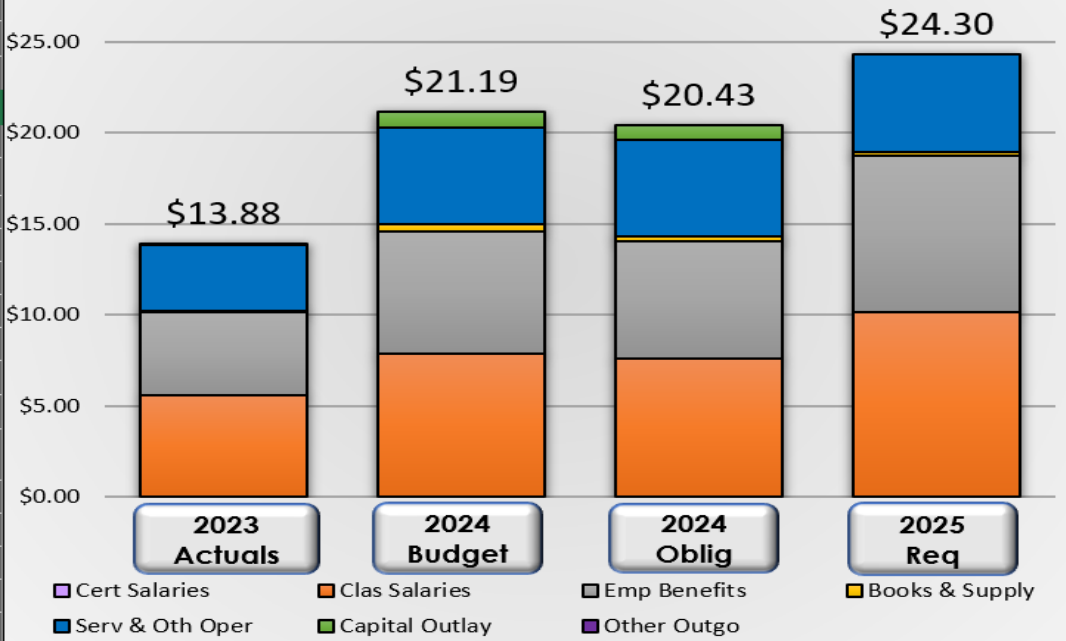
- Net increase includes: salary increase, statutory benefits, etc.
- Add 9.0 FTE Nurse (Already included in Multi-Year Projections of \$1.5 million)
- Reduce in contracted nurse services – (\$2.6 million)
- Reduce materials and supplies – (\$350,000)
- Delay implementation of 8.75 FTE Licensed Vocational Nurses from 2024/25 to 2025/26

Net Adjustments 9.0 FTE – (\$3.0 million) ongoing

School Safety & Security

Improve academic performance at challenging levels

Budget Summary
(in millions)



FTE SUMMARY

Job Class	2024 Budgeted	2024 Filled	2024 Vacant	2025 Req	2025 Change
Certificated	0.00	0.00	0.00	0.00	0.00
Classified	177.95	161.70	16.25	218.95	41.00
Management	2.00	2.00	0.00	2.00	0.00
Total FTE	179.95	163.70	16.25	220.95	41.00

2024/25 Budget Notes:

- Net increase includes: salary increase, statutory benefits, etc.
- Add 41.0 FTE Campus Safety (*Already Included in Multi-Year of \$2.5 million*)
- Add 3.0 FTE Security Guards (Offset with CIS contract reduction) – *Funded by Liability*
- Increase Transportation Cost – \$70,000
- Safe Routes to Schools education/implementation for 15 current pilot sites – \$75,000
- Increase licensing for badge software – \$60,000
- Reduce supplies and contracts – (\$112,000)

One-Time:

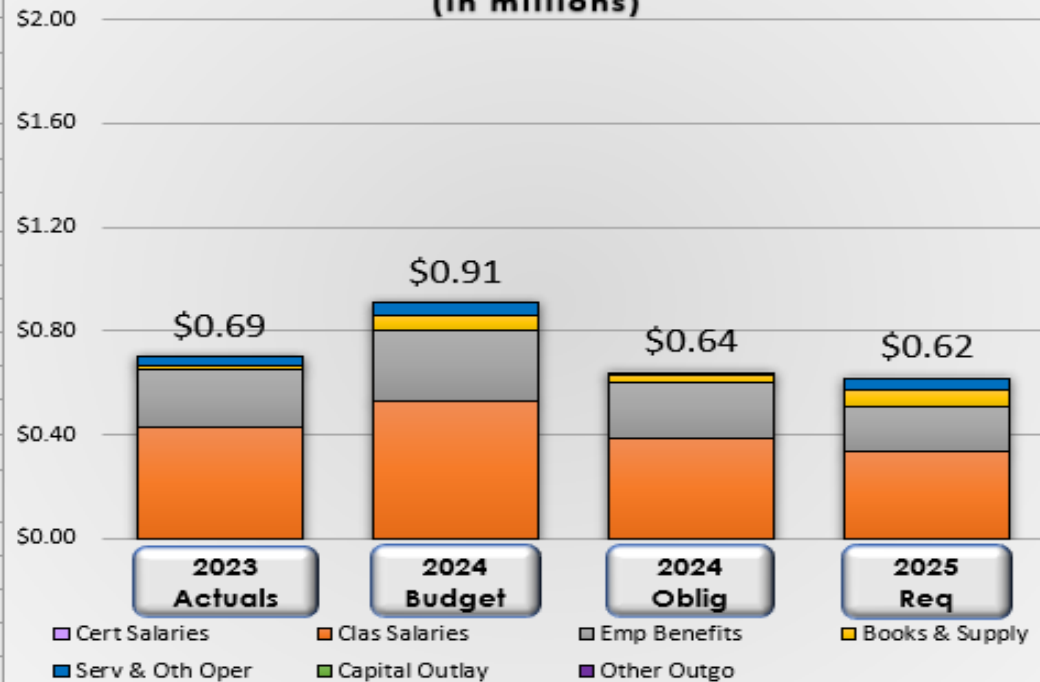
- Add 15 sites for safe routes to school – \$300,000

**Net Adjustments 44.0 FTE – \$93,000 ongoing;
\$300,000 (one-time)**

Emergency Response

Improve academic performance at challenging levels

Budget Summary
(in millions)



FTE SUMMARY

Job Class	2024 Budgeted	2024 Filled	2024 Vacant	2025 Req	2025 Change
Certificated	0.00	0.00	0.00	0.00	0.00
Classified	1.00	1.00	0.00	0.00	-1.00
Management	3.00	2.00	1.00	2.00	-1.00
Total FTE	4.00	3.00	1.00	2.00	-2.00

2024/25 Budget Notes:

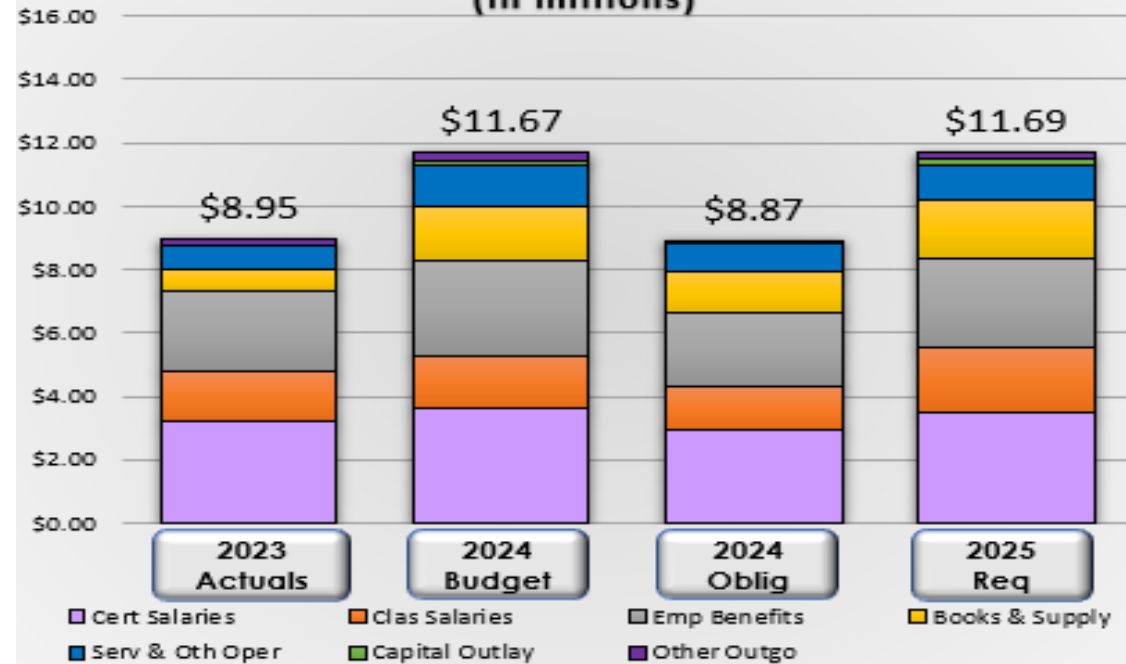
- Net increase includes: salary increase, statutory benefits, etc.
- Reduce 1.0 FTE Manager II – (\$210,000)
- Reduce 1.0 FTE Administrative Secretary – (\$110,000)

Net Adjustments (2.0 FTE) – (\$320,000) ongoing

Adult Education

Improve academic performance at challenging levels

Budget Summary
(in millions)



2024/25 Budget Notes:

- Net increase includes: salary increase, statutory benefits, etc.
- Note: Carryover not included in 2024/25

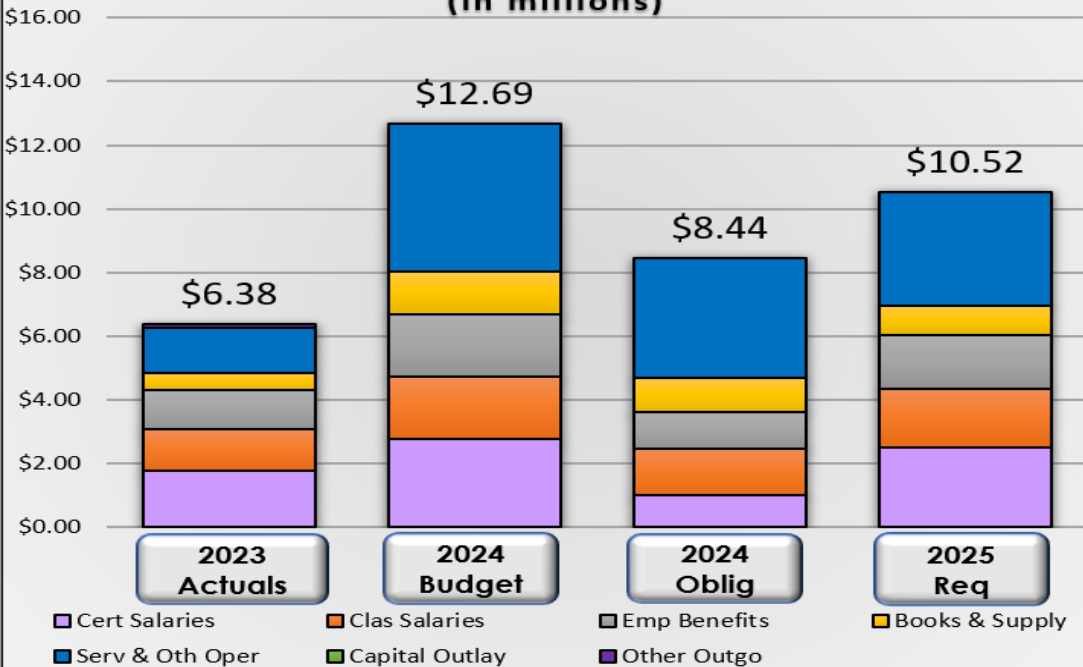
FTE SUMMARY

Job Class	2024 Budgeted	2024 Filled	2024 Vacant	2025 Req	2025 Change
Certificated	20.60	16.00	4.60	20.60	0.00
Classified	33.25	22.81	10.44	33.25	0.00
Management	9.00	8.00	1.00	9.00	0.00
Total FTE	62.85	46.81	16.04	62.85	0.00

African American Student Academic Acceleration

Improve academic performance at challenging levels

Budget Summary
(in millions)



2024/25 Budget Notes:

- Net increase includes: salary increase, statutory benefits, etc.
- Reduce 1.0 FTE Teacher on Special Assignment – (\$160,000)
- Reduce 1.0 FTE Vocational Education Teacher – (\$140,000)
- Reduce Supplemental Teacher Salaries – (\$265,000)
- Reduce contracts – (\$200,000)
- Note: 2023/24 includes \$1.3 million and 1.0 FTE Program Manager in one-time funds

Net Adjustments (2.0 FTE) – (\$765,000) ongoing

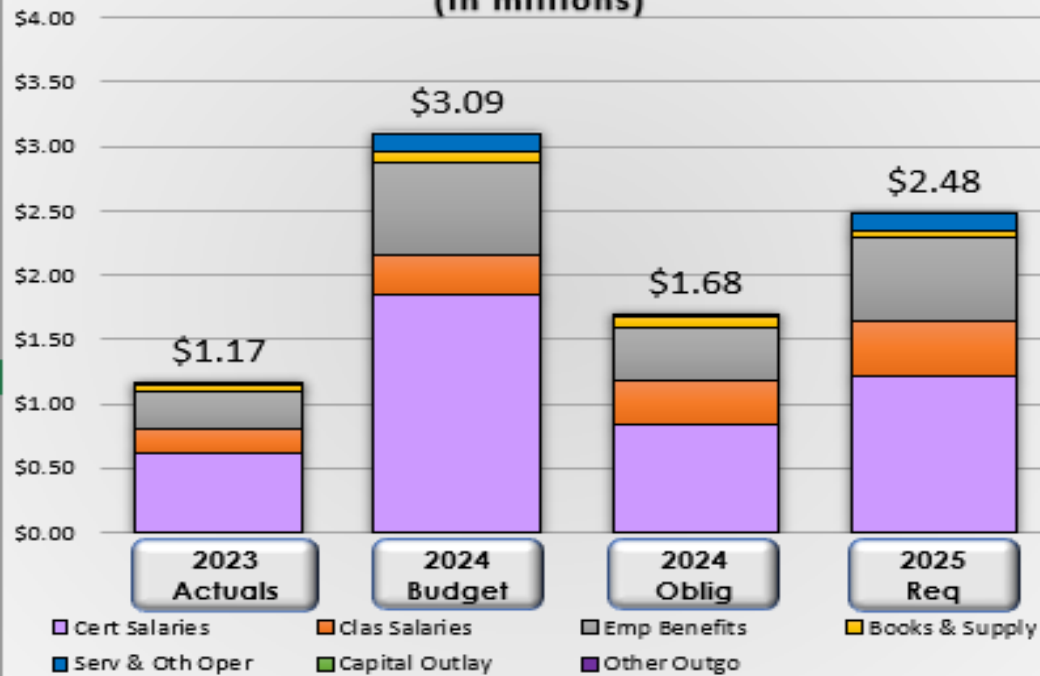
FTE SUMMARY

Job Class	2024 Budgeted	2024 Filled	2024 Vacant	2025 Req	2025 Change
Certificated	3.00	2.00	1.00	1.00	-2.00
Classified	5.63	2.88	2.75	5.63	0.00
Management	15.00	15.00	0.00	14.00	-1.00
Total FTE	23.63	19.88	3.75	20.63	-3.00

Alternative Education

Improve academic performance at challenging levels

Budget Summary
(in millions)



FTE SUMMARY

Job Class	2024 Budgeted	2024 Filled	2024 Vacant	2025 Req	2025 Change
Certificated	6.80	0.40	6.40	3.80	-3.00
Classified	4.00	1.00	3.00	3.00	-1.00
Management	5.00	5.00	0.00	5.00	0.00
Total FTE	15.80	6.40	9.40	11.80	-4.00

2024/25 Budget Notes:

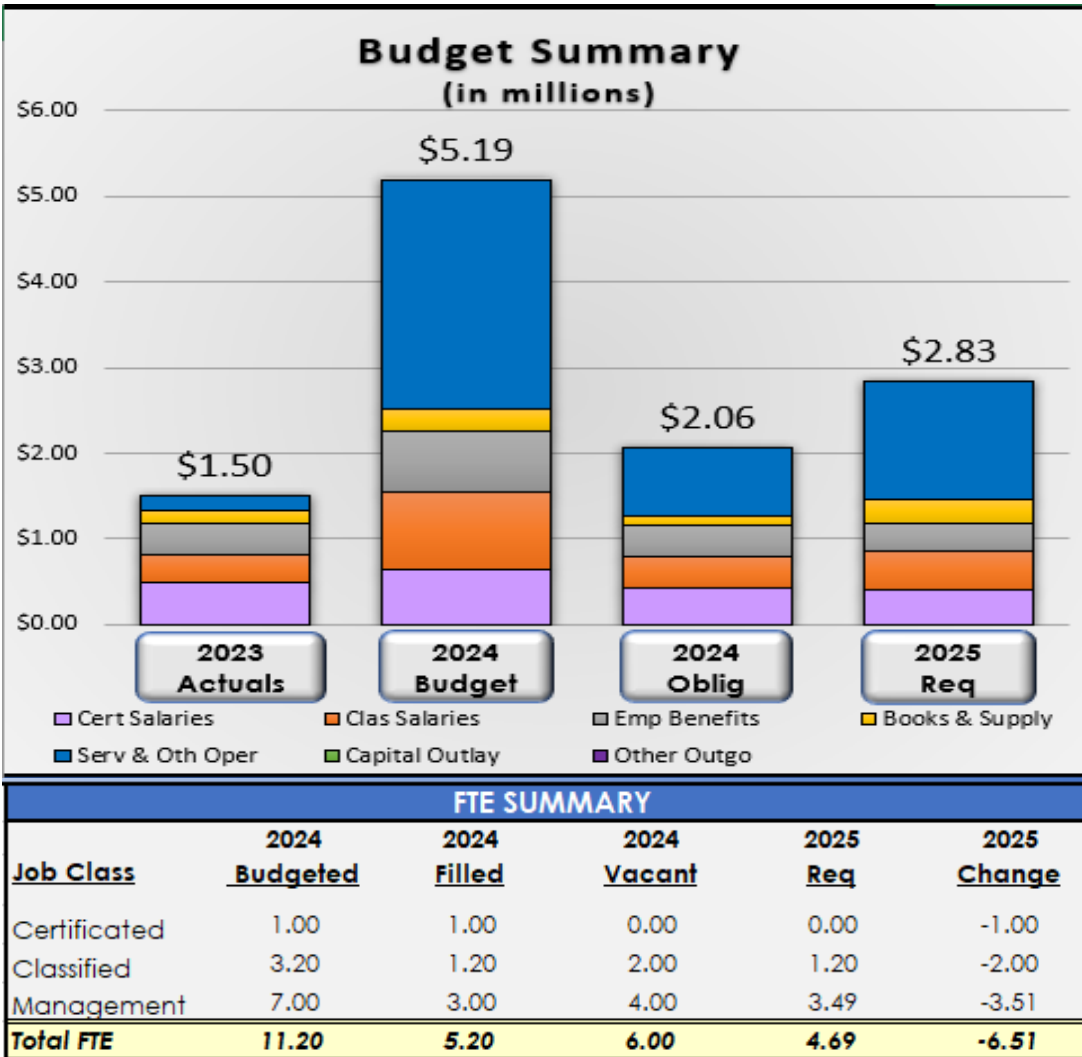
- Net increase includes: salary increase, statutory benefits, etc.
- Consolidate Je Young, Cambridge, and Elearn at Farber:
 - Reduce 2.0 FTE Principal – (\$430,000)
 - Reduce 1.0 FTE Vice Principal – (\$190,000)
 - Reduce 1.0 FTE Guidance Learning Coordinator – (\$165,000)
 - Reduce 1.0 FTE Attendance Records Assistant – (\$80,000)
 - Reduce 1.0 FTE Office Assistant – (\$85,000)
 - Reduce 0.2 FTE Athletic Director – (\$30,000)
 - Reduce 1.0 FTE Office Manager – (\$80,000)
 - Convert 2.0 FTE Registrar to 2.0 Registrar Assistant – \$45,000
 - Convert 1.0 FTE Counselor to 1.0 Counselor Resource Assistant – (\$95,000)
- Reduce 1.0 FTE Library Technician – (\$75,000)
- Reduce Teacher Supplemental Salaries – (\$410,000)
- Reduce Materials and Supplies – (\$25,000)
- Note: 2023/24 includes 3.0 Teacher FTE in one-time funds; 7.2 FTE adjustments are site-based and note included in Alternative Education

Net Adjustments (8.2 FTE) – (\$1.6 million) ongoing



Instructional Division

Improve academic performance at challenging levels



2024/25 Budget Notes:

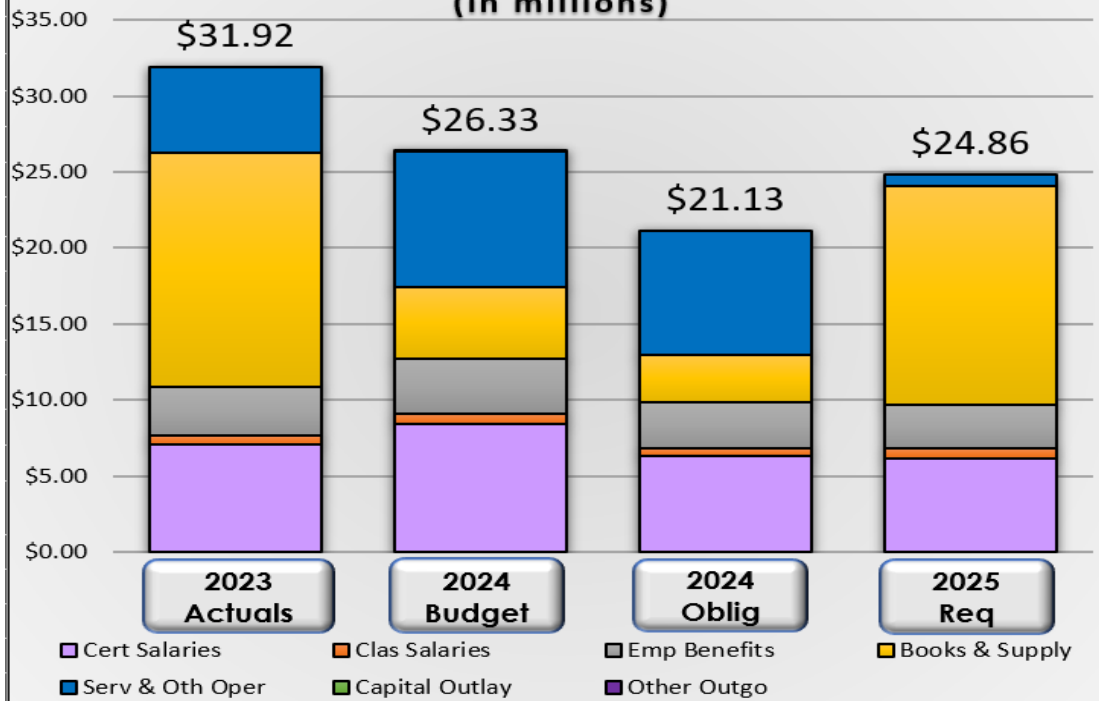
- Net increase includes: salary increase, statutory benefits, etc.
- Decrease Teachers on Special Assignment to 185 day (equates to 3.1 FTE) – (\$530,000)
- Decrease of 1.0 Budget Tech I FTE – (\$100,000)
- Decrease of 0.5 Analyst I FTE (Now split funded with CIPL) – (\$85,000)
- Decrease in Teacher Supplemental Contracts – (\$62,000)
- Reduce 1.0 FTE Teacher, Spec. Assign. – (\$170,000)
- Consolidate Data Psychometrics with Instructional Division
 - Reduce 1.0 FTE Assistant Superintendent – (\$265,000)
 - Reduce 1.0 FTE Administrative Analyst – (\$210,000)
 - Reduce 1.0 FTE Administrative Secretary – (\$115,000)
 - Reduce 1.0 FTE Teacher, Spec. Assign. – (\$170,000)
 - Reduce supplies and contracts – (\$830,000)
 - Note: Converted 2.0 FTE Executive Officer to Analysis, Measurement, and Accountability and Department of Equity Inclusion from Data Psychometrics – \$500,000
- Note: Consolidate Data Psychometrics into Instructional Division

Net Adjustments (9.6 FTE) – (\$2.5 million) ongoing

Curriculum & Instruction

Improve academic performance at challenging levels

Budget Summary
(in millions)



FTE SUMMARY

Job Class	2024 Budgeted	2024 Filled	2024 Vacant	2025 Req	2025 Change
Certificated	33.60	32.60	1.00	32.60	-1.00
Classified	8.00	6.00	2.00	7.00	-1.00
Management	18.00	18.00	0.00	15.51	-2.49
Total FTE	59.60	56.60	3.00	55.11	-4.49

2024/25 Budget Notes:

- Net increase includes: salary increase, statutory benefits, etc.
- Eliminate 0.5 Analyst I FTE (*Existing Analyst Position now Split Funded 0.5*) – (\$80,000)
- Reduce 1.0 Literacy Coach FTE – (\$150,000)
- Reduce 1.0 Customer Service Rep FTE (Split Title I & Base Unit) – (\$95,000)
- Reduce 1.0 Director Instructional Support FTE – (\$230,000)
- Reduce 1.0 Manager II General FTE – (\$195,000)
- Reduce Sub Salaries for Training – (\$85,000)
- Reduce Supplemental Salaries for Training – (\$271,000)
- Reduce Prof/Consulting Contracts – (\$225,000)
- Reduce Travel Allocation – (\$115,000)
- Reduce Materials & Supplies Allocation – (\$200,000)

Uncommit Future Textbook Reserve Balance:

- K-6 History – \$11.4 million
- Note: 2023/24 includes \$10.9 million one-time ESSER funds and \$0.5 million in one-time Ethnic Study grant

Net Adjustments (4.5 FTE) – (\$1.6 million) ongoing



Improve academic performance at challenging levels

Department	One-Time	Ongoing	FTE
Analysis, Measurement, & Accountability ^(A)	--	(\$0.3)	1.0
Health Services ^(B)	--	(\$3.0)	9.0
School Safety & Security ^(C)	\$0.3	\$0.1	44.00
Emergency Response	--	(\$0.3)	(2.0)
Adult Education	--	--	--
African American Student Academic Acceleration	--	(\$0.8)	(2.0)
Alternative Education	--	(\$1.6)	(8.2)
Instructional Division	--	(\$2.5)	(9.6)
Curriculum & Instruction ^(D)	--	(\$1.6)	(4.5)
Total	\$0.3	(\$10.0)	27.7

^(A) Add 1.0 FTE Executive Officer (*offset by reductions in Data Psychometrics*)

^(B) Add 9.0 FTE Nurse (*Already included in Multi-Year Projections of \$1.5 million*)

^(C) Add 41.0 FTE Campus Safety (*Already Included in Multi-Year of \$2.5 million*); Add 3.0 FTE Security Guards (*Offset with CIS contract reduction*) – Funded by Liability

^(D) Uncommit Future Textbook Reserve Balance: K-6 History – \$11.4 million

Upcoming Budget Discussions

- ❑ Board Presentations – LCAP and Budget
 - ❑ March through April
- ❑ Governor's May Revise
 - ❑ May 2024
- ❑ Public Hearing & Adoption of LCAP & Budget
 - ❑ June 2024