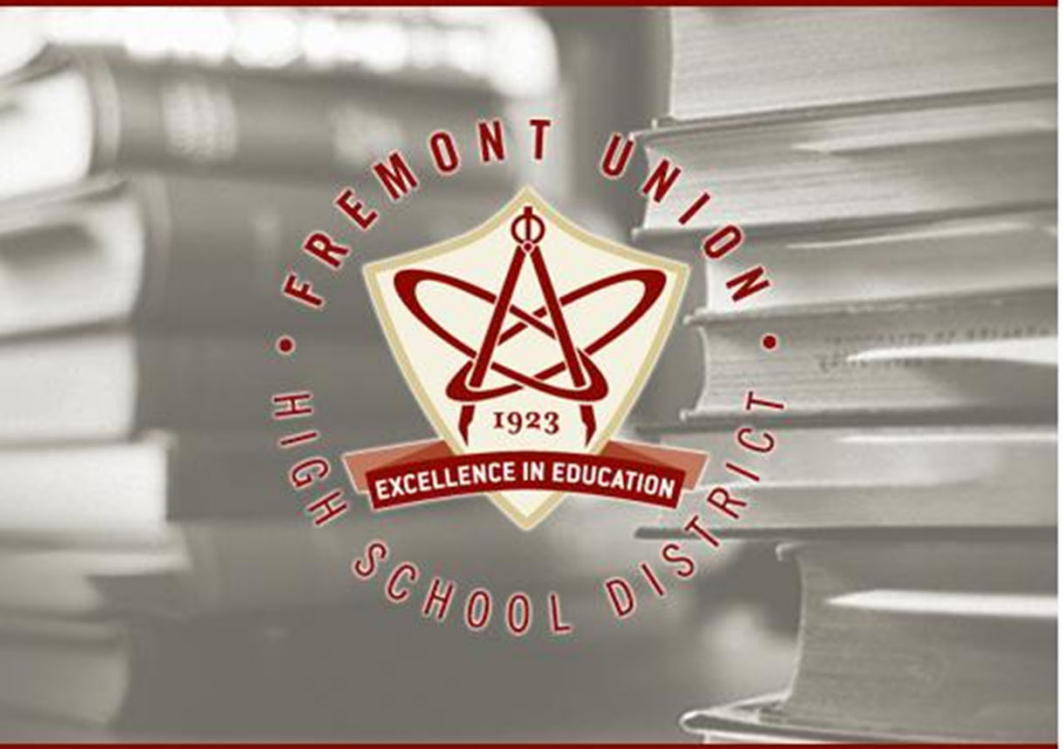
BUDGET ADOPTION



2025-2026

BOARD OF TRUSTEES STUDY SESSION

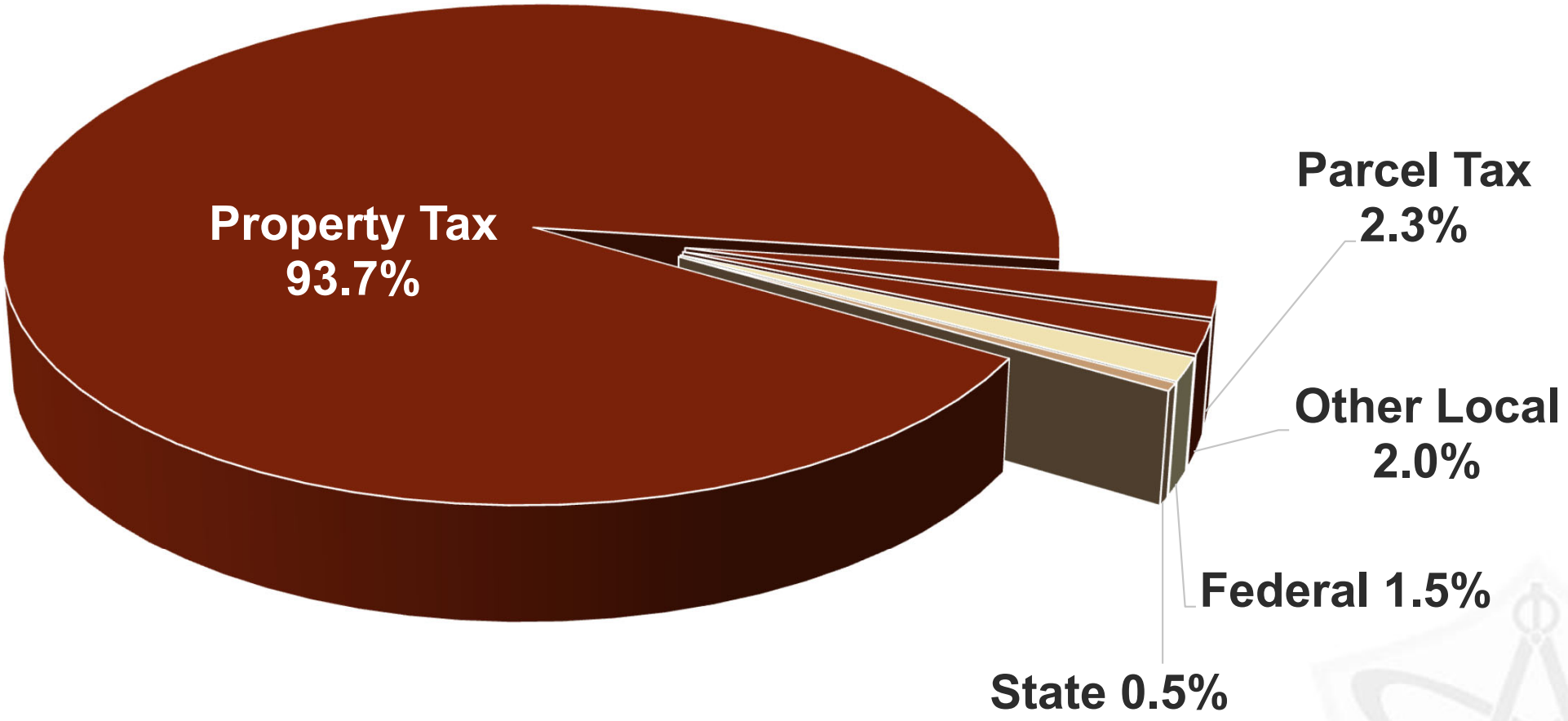
JUNE 10, 2025

GENERAL FUND REVENUE ASSUMPTIONS

Description	2025-26
Secured Local Property Taxes	3% growth
Parcel Tax	$5.15M
Guaranteed State Aid	$1.45M
Prop. 55/EPA	$200 x Funded ADA = $1.85M
Lottery Unrestricted	$191 x ADA = $1.71M
Mandated Block Grant	$75.41 x ADA = $675K
Contribution: Routine Restricted Maintenance Account (RRMA)	3% of GF expenditures = $7.14M

ADA = average daily attendance, EPA = Education Protection Account, GF = General Fund

GENERAL FUND REVENUE



LOCAL PROPERTY TAXES

Description	2023-24 Actuals	2024-25 2nd Interim	2025-26 Adoption
Secured	179,820,459	189,841,133	195,383,110
Unsecured	9,636,261	9,833,000	9,833,000
Total	**189,456,720**	**199,674,133**	**205,216,110**
Growth	7.18%	5.39%	2.78%

LOCAL CONTROL FUNDING FORMULA (LCFF)

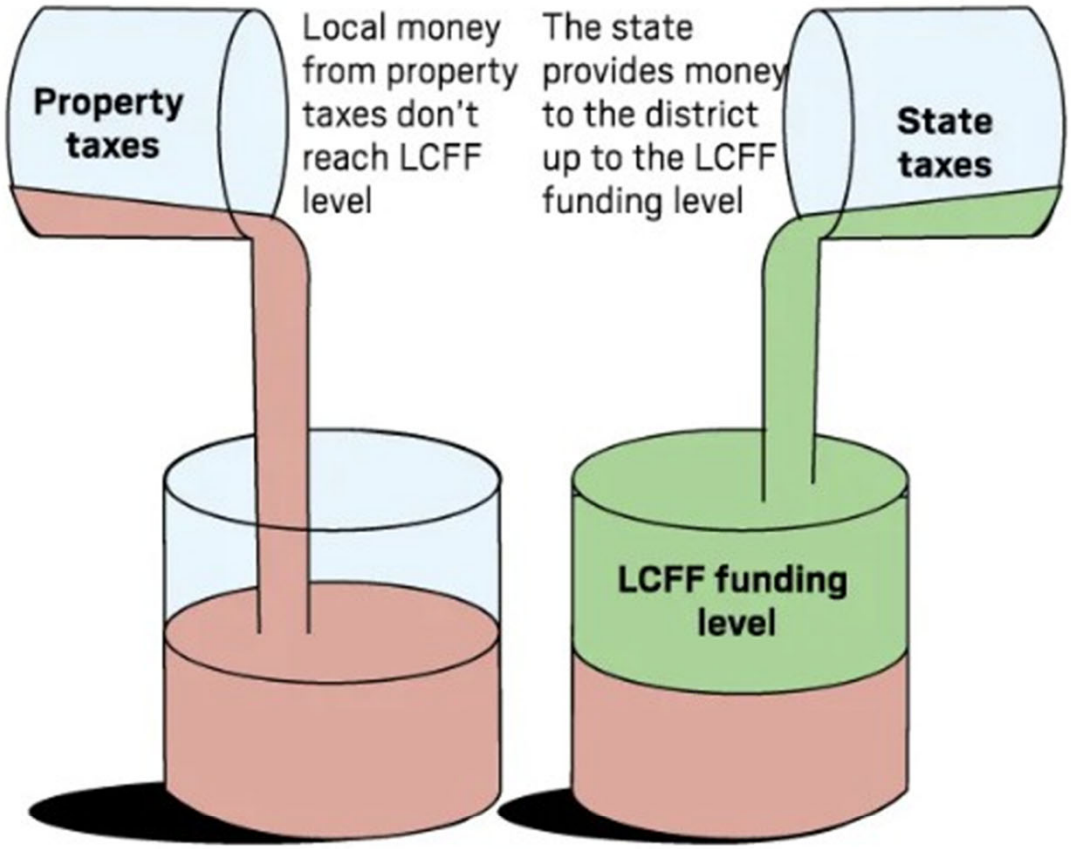
LCFF Entitlements		2025-26
Base Funding w/COLA (2.3%)	$	115,110,151
Grade Span Adj for 9-12	$	2,992,883
Supplemental Grant	$	4,428,864
Transportation & TIIG Add-On	$	887,685
Total	**$**	**123,419,583**

The District's estimated Property Tax revenue is **$82M** greater than the estimated LCFF funding. Therefore, the District will remain in **Community Funded/Basic Aid** status.

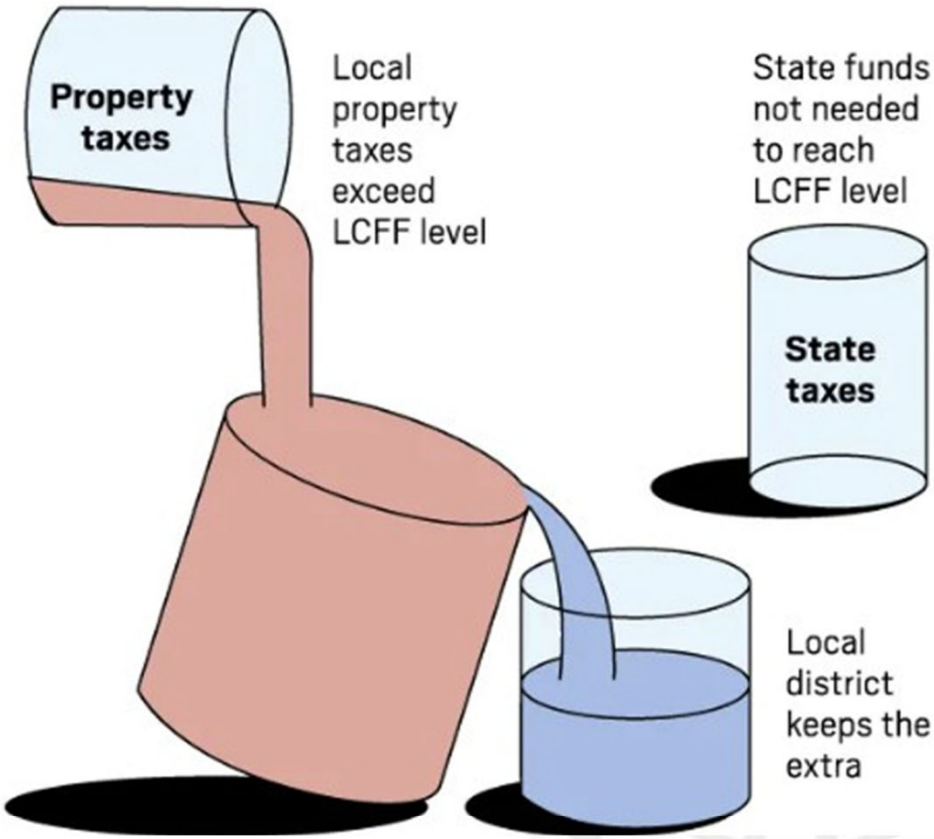
COLA = Cost of Living Adjustment
TIIG = Targeted Instructional Improvement Block Grant

LOCAL CONTROL FUNDING FORMULA (LCFF)

STATE AID



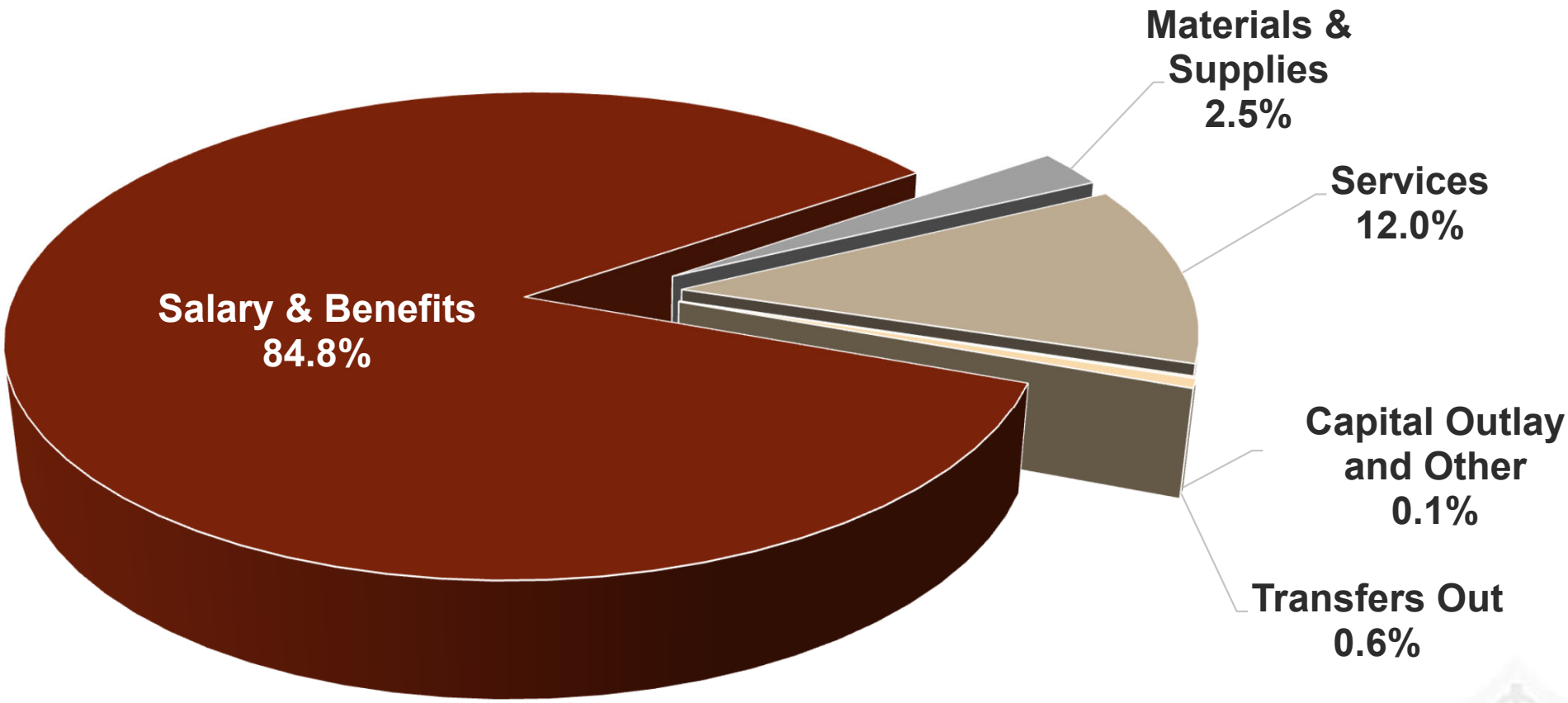
COMMUNITY FUNDED/BASIC AID



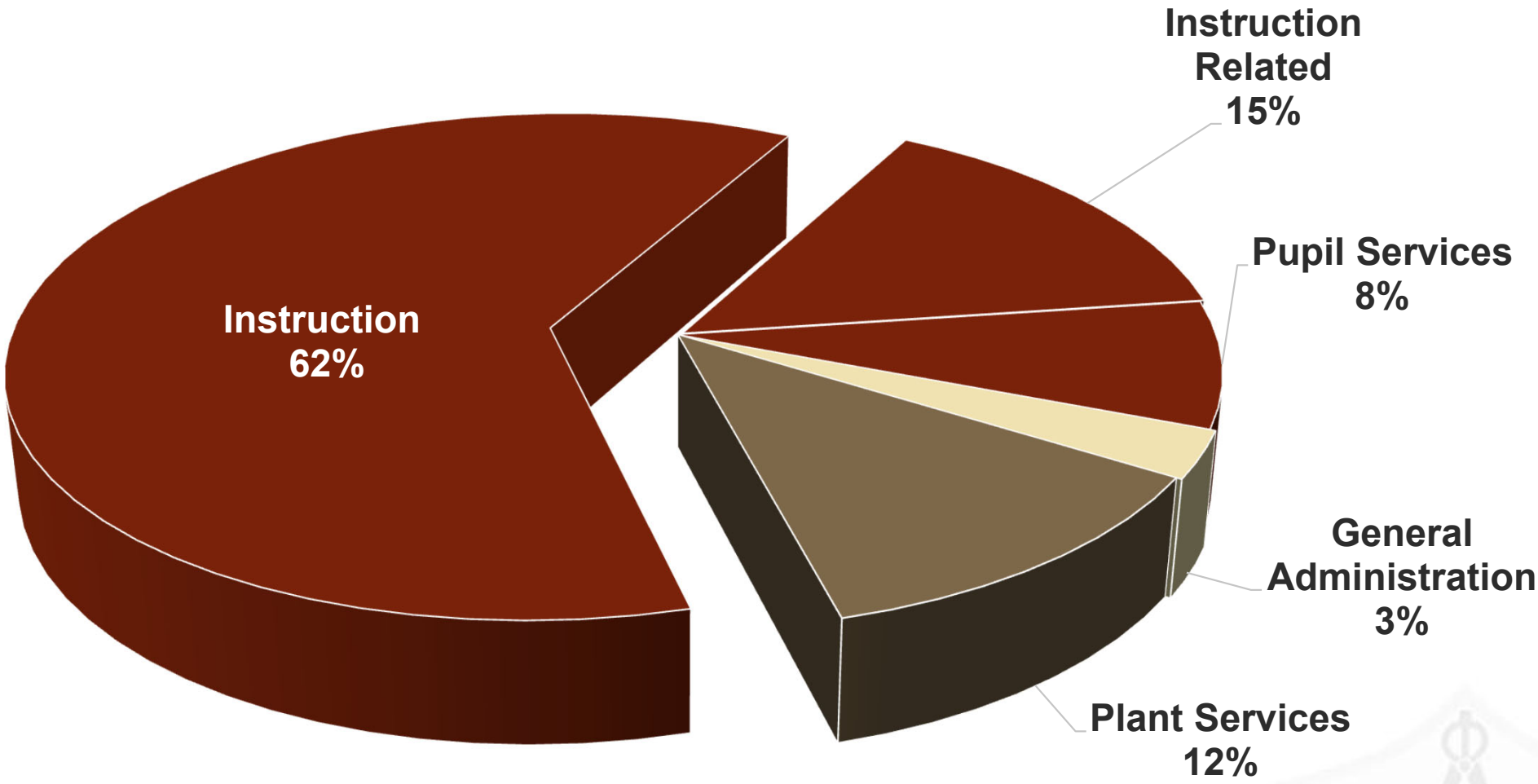
GENERAL FUND EXPENDITURE ASSUMPTIONS

- **Step & Column**: approx. 1.5%
- Staffing Changes for FEA: 10.5 vacancies and 7 sections
- Kept CalPERS rate flat
  - May revision projects a decrease

GENERAL FUND EXPENDITURES



GENERAL FUND EXPENDITURES BY FUNCTION



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

Description	2023-24 Actuals	2024-25 2nd Interim	2025-26 Adoption
Electricity	3,240,795	4,064,534	3,500,000
Gas	906,981	2,200,000	1,500,000
Water/Sewage	744,720	850,000	850,000
All Other*	381,476	472,000	522,000
Total	**5,273,972**	**7,586,534**	**6,372,000**

*Includes waste disposal, security, and storm protection fees

GENERAL FUND

Description	2023-24 Actuals	2024-25 2nd Interim	2025-26 Adoption
LCFF Sources	198,986,353	208,565,112	213,711,725
Federal	3,333,736	3,155,202	3,263,294
State	19,549,041	15,364,205	16,497,074
Other Local	12,426,402	10,566,156	9,747,722
Total Revenue	**234,295,532**	**237,650,675**	**243,219,815**
Salaries & Benefits	197,725,150	200,023,467	209,513,191
Supplies/Services	31,845,900	38,743,663	34,447,762
All Other Expenses	305,529	653,205	14,701
Total Expenses	**229,876,579**	**239,420,335**	**243,975,654**
Net Transfers In/(Out)	(8,704,490)	(130,756)	(682,544)

SPECIAL EDUCATION ASSUMPTIONS

REVENUE

- **State**: $918.69 SELPA Base Rate x adjusted ADA = $5M
- **Federal IDEA Grants**:
  - $1.5M net
  - 15% set-aside for Significant Disproportionality = $268K

EXPENDITURES

- **Certificated**: increase of 1.0 FTE
- **Classified**: increase of 1.4 FTE
- **Non-Public Schools:** $600k increase

SELPA = Special Education Local Plan Area, IDEA = Individuals with Disabilities Education Act

SPECIAL EDUCATION ENROLLMENT

Placement	2022-23	2023-24	2024-25	2025-26
FUHSD	950	931	882	900*
Non-Public Schools	41	40	35	38
County Program	21	18	15	14
Total	**1,012**	**989**	**932**	**952**

**Projected*

SPECIAL EDUCATION

Description	2023-24 Actuals	2024-25 2nd Interim	2025-26 Adopted
Federal Revenue	2,679,169	2,391,527	2,538,049
Local/State Revenue	8,995,204	8,290,090	7,381,798
Total Revenue	**11,674,373**	**10,681,617**	**9,919,847**
Salaries & Benefits	40,037,787	41,539,346	43,122,542
All Other	10,565,107	10,028,505	10,273,381
Total Expense	**50,602,894**	**51,567,851**	**53,395,923**
GF Contribution	39,522,978	41,765,315	43,476,076

TRANSPORTATION

Home-to-School Transportation Program reimburses school districts based on prior year's transportation costs & LCFF add-on funding

- Expand the bus pass program to be free for all students in eligible zones
- Offset Special Education transportation costs

Description	2023-24 Actuals	2024-25 2nd Interim	2025-26 Adoption
Beginning Balance	391,302	587,779	-
State Revenue	1,353,700	879,081	1,374,800
GF Contribution	1,423,871	1,793,140	1,681,900
Total Revenue	**3,168,873**	**3,260,000**	**3,056,700**
Bus Passes	304,063	310,000	300,000
Special Ed	2,864,809	2,950,000	2,756,700
Total Expense	**3,168,872**	**3,260,000**	**3,056,700**

NUTRITION SERVICES ASSUMPTIONS

REVENUE

- **Federal***: $1.1M
- **State***: $4.5M
- **General Fund Contribution**: $640K

EXPENDITURES

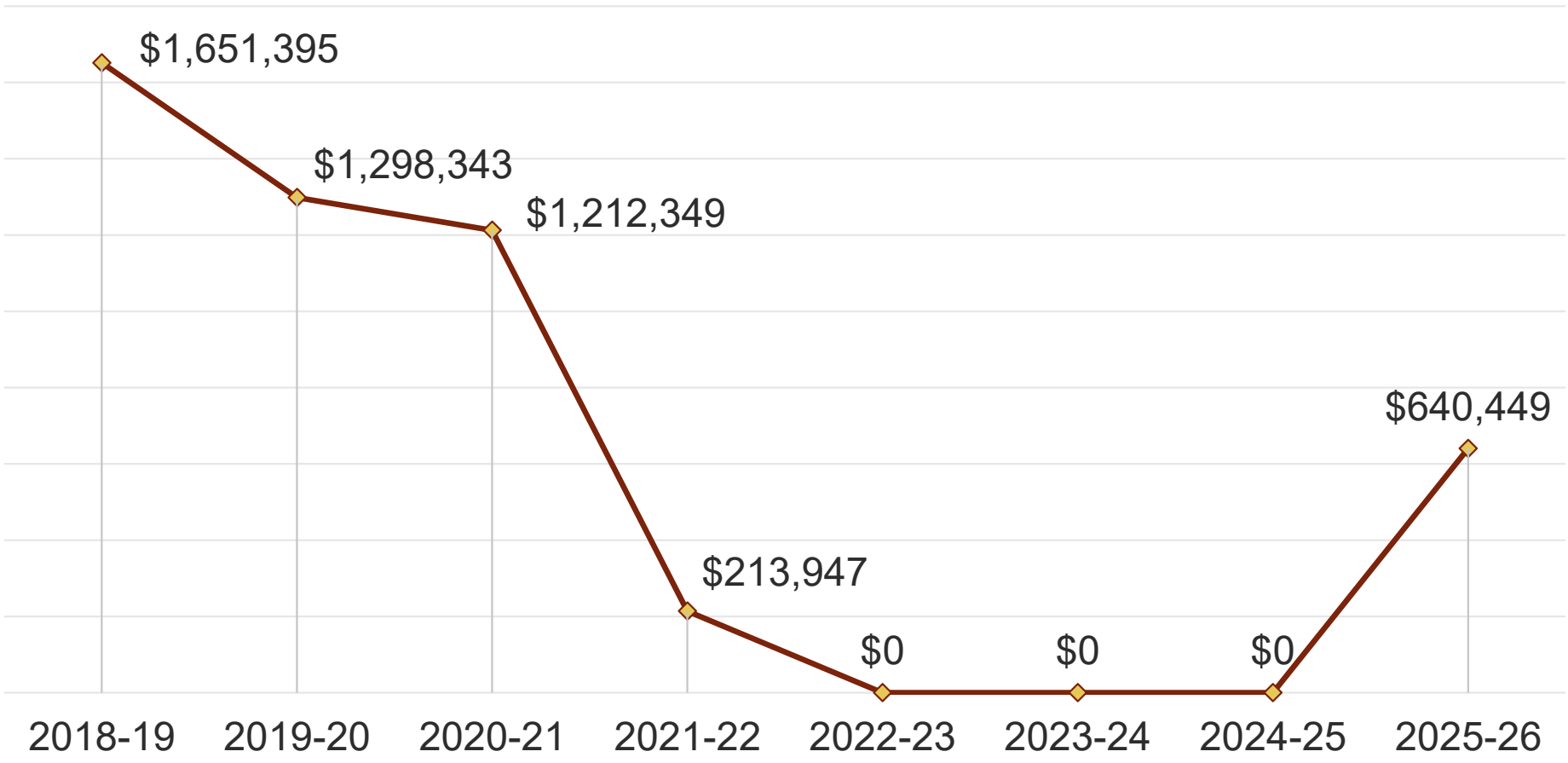
- **Step and Column**: approx. 1.5%
- **Total Expenses**: decrease $300K

**Reimbursement rates for 2025-26 not released yet. May revised budget has proposed increases to Nutrition Programs*

NUTRITION SERVICES

Description	2023-24 Actuals	2024-25 2nd Interim	2025-26 Adoption
Federal Revenue	943,793	1,003,880	1,135,445
State Revenue	4,471,486	4,463,250	4,535,279
Local Revenue	60,051	36,812	41,000
Total Revenue	**5,475,330**	**5,503,942**	**5,711,724**
Salaries	2,538,760	2,621,916	2,749,131
Benefits	1,094,139	1,139,945	1,341,542
Food	2,200,805	2,069,327	1,960,000
All Other	502,122	813,321	301,500
Total Expense	**6,335,826**	**6,644,509**	**6,352,173**
GF Contribution	-	-	640,449
Support from One Time Funds	1,078,025	891,545	

NUTRITION SERVICES - GF CONTRIBUTION



Decrease in GF Contribution from 2018-19 to 2024-25 due to Universal free meals and 1-time funds

Increase in GF Contribution starting 2025-26 due to elimination of 1-time funds and CSEA staff increases ($300K)

GF = General Fund

ADULT EDUCATION ASSUMPTIONS

REVENUE

- **Federal Funding**: Work Force Innovation Grant = $456K
- **State Funding**: COLA = 2.43%

EXPENDITURES

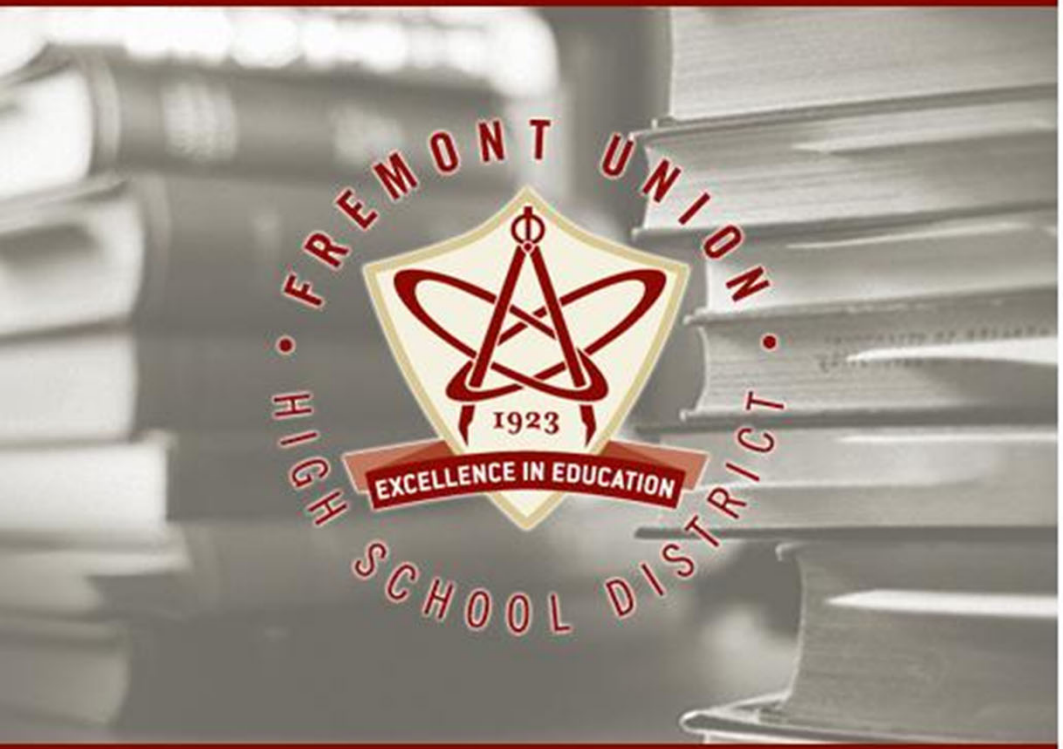
- **Salaries and benefits**: SCACEFT increases of 4.04%
- **Step and Column:** approx. 1.5%
  - Retiring Coordinating Teacher
  - Reduction of some classes and hours
- **Supplies:** No Chromebook purchases
- **Services:** Software upgrade and additional licenses

COLA = Cost of Living Adjustment
SCACEFT = Sunnyvale-Cupertino Adult and Community Education Federation of Teachers

ADULT EDUCATION

Description	2023-24 Actuals	2024-25 2nd Interim	2025-26 Adoption
Beginning Balance	**1,666,201**	**1,691,107**	**1,747,198**
Federal	448,124	456,344	456,344
State	3,455,447	3,798,259	3,911,168
Local (fee-based)	1,470,772	1,203,700	1,203,741
Total Revenue	**5,374,343**	**5,458,303**	**5,571,253**
Salaries	3,414,689	3,298,512	3,169,600
Benefits	1,306,548	1,274,133	1,285,401
All Other	628,198	829,567	838,483
Total Expenditures	**5,349,435**	**5,402,212**	**5,293,484**
Ending Balance	**$ 1,691,108**	**$ 1,747,198**	**$ 2,024,967**

MULTI-YEAR



PROJECTIONS

2025-2026

to

2027-2028

MULTI-YEAR ASSUMPTIONS

Assumptions	2025-26	2026-27	2027-28
Property Taxes	3% growth	2% growth	2% growth
Parcel Tax	5.1M	5.1M	5.1M
Guaranteed State Aid	1.5M	1.5M	1.5M
Prop. 55	1.9M	1.8M	1.8M
Lottery Unrestricted	1.7M	1.7M	1.7M
Other State Revenue	2% COLA	2% COLA	2% COLA
Contribution: Routine Restricted Maintenance Account (RRMA)	3% of GF expenditures	3% of GF expenditures	3% of GF expenditures
Staffing Changes for FEA	0.32M	-0.675M	0M
45K per section	7 sections	(15 sections)	0 sections
CalPERS Employer Rate	26.81%*	26.90%	27.80%
CalSTRS Employer Rate	19.10%	19.10%	19.10%

*Adopted at 27.05%

MULTI-YEAR PROJECTION

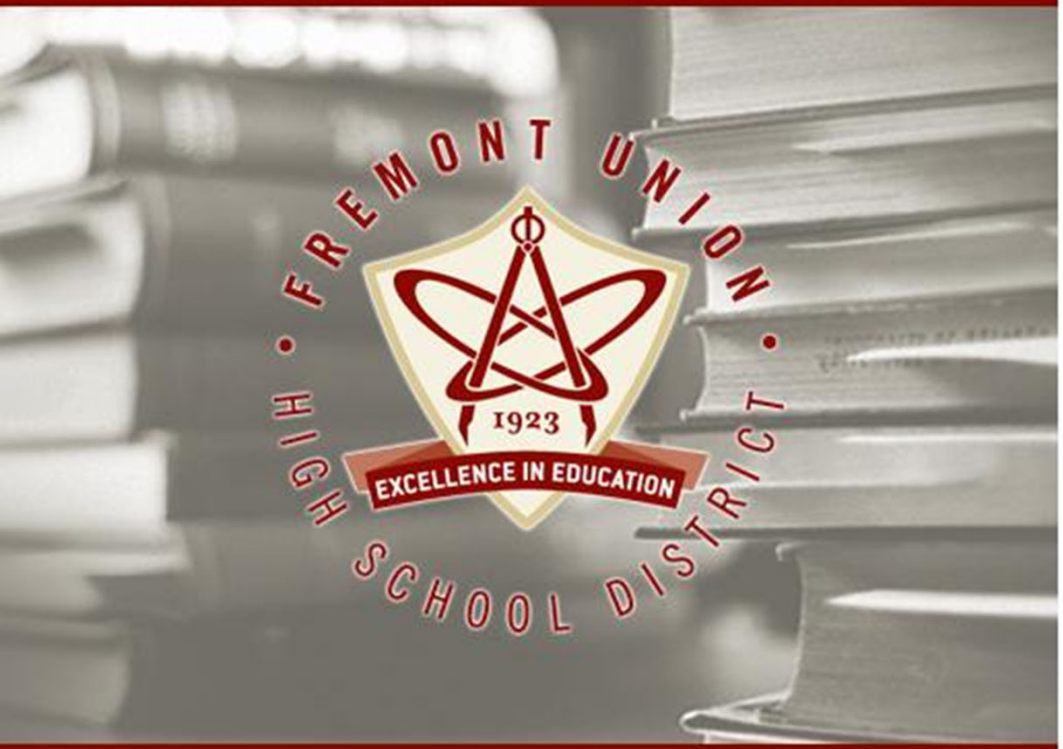
GENERAL FUND *in $ millions*	2025-26 ADOPTED	2026-27 PROJECTED	2027-28 PROJECTED
REVENUES			
LCFF & Property Taxes	213.71	217.57	221.53
Federal Revenue	3.26	3.31	3.36
State Revenue	16.50	16.50	16.51
Local Revenue	9.75	9.02	9.07
Total Revenues	***243.22***	***246.41***	***250.47***
Financing (Transfers In)	1.01	0.84	0.84
Financing (Contributions)	-	-	-
Total Revenue & Financing	**244.22**	**247.24**	**251.30**
EXPENDITURES			
Salaries & Benefits	**209.51**	**211.60**	**214.56**
Books & Supplies	6.15	6.42	6.69
Contract Services & Operating	28.30	30.87	32.25
Other	0.01	0.01	0.01
Total Expenditures	***243.98***	***248.90***	***253.52***
Other Transfers & Uses	**1.69**	**1.69**	**1.69**
Total Expenditures & Uses	**245.66**	**250.58**	**255.21**
Beginning Fund Balance	**$ 56.44**	**$ 55.00**	**$ 51.66**
Ending Fund Balance (C+D)	**$ 55.00**	**$ 51.66**	**$ 47.75**
Restricted	18	14	10
Committed (Additional REU) **7%**	17	18	18
Assigned	4	4	4
Reserve for Economic Uncertainty **3%**	7	8	8
RSP (Formerly Unassigned)	8	9	8

SB 858 – RESERVE CAP

- Senate Bill 858 passed in 2014
- School District's adopted budget shall not contain an Ending Fund Balance of more than 10%
- Required to state the minimum reserve for economic uncertainty (3% of General Fund expenditures)
- Required to identify any excess reserves to substantiate needs
- As a Community Funded/Basic Aid District, FUHSD is exempt from this reserve cap

SB 858 – RESERVE COMPONENTS

Description	2025-26
Nonspendable	
Revolving Cash	15,000
Prepaid Items	250,000
Committed	
10% reserve for economic uncertainties	24,566,320
Assignments	
Reserve for audit finding	78,885
Site carryover & facility use	1,598,591
Prop 55/EPA carryover	1,446,827
Lottery	247,434
Mandated Cost Block Grant	736,695
Coaching stipend increase	150,000
RSP (formerly Unassigned)	7,687,220
Total Ending Fund Balance	**$ 36,776,972**



OTHER PROGRAM UPDATES

LEASE/FACILITIES REVENUE

Description		2025-26
Cell Towers		411,000
The King's Academy		3,803,624
Use of Facilities (District's portion)		90,000
Total Revenue	**$**	**4,304,624**

LEARNING RECOVERY EMERGENCY BLOCK GRANT

Item	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Budget	2026-27 Projected	2027-28 Projected	Totals
Schoology Instructional Support		376,844	382,682	400,000	436,000	212,171	**1,807,697**
Remote Excel		15,931	12,480				**28,411**
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	44,910				**125,550**
Zoom		32,559	33,000				**65,559**
Curriculum Leads (.8 FTE)				162,000			**162,000**
Curriculum Leads (.8 FTE)				189,000			**189,000**
Wellness (2.0 FTE)				250,000			**250,000**
Classroom Climate Training			150,000				**150,000**
Social Emotional Curriculum Lead					300,000		**300,000**
Indirect Cost 5%	3,045	25,299	26,894	45,846	33,709	10,609	**145,402**
Totals:	**$63,955**	**$606,035**	**$602,773**	**$1,046,846**	**$769,709**	**$222,780**	**$3,312,098**

Total Allocation = $3,312,098

ART, MUSIC, AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT

Allowable uses:

- Standards-aligned professional development and instructional materials in VAPA, Science, Math, ELA, Ethnic Studies and other subjects
- Professional development and instructional materials for improving school climate
- Develop diverse, culturally relevant and multilingual school library book collections
- Operational costs (including retirement and health care increases)
- COVID-19- related costs

VAPA = Visual and Performing Arts, ELA = English Language Arts

ART, MUSIC, AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT

Item	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Budget	Totals
Supplemental Art, Music, Theater		931,406			**$931,406**
School Based Therapist as a SEL lead (.8)		245,200	245,969	232,416	**$723,585**
Instructional Coach for EL teaching practices		210,890			**$210,890**
Curriculum Lead Science			15,000	208,541	**$223,541**
Athletic Director extra release			75,000	50,000	**$125,000**
Providing site support for Art and Music		88,743	232,011	237,043	**$557,797**
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	50,044	**$135,820**
Sustainability		29,002	50,000	50,000	**$129,002**
Community engagement		309,876	50,000	50,000	**$409,876**
100 Year Anniversary for FHS & AdEd		50,131			**$50,131**
Operational Costs/CSEA				250,000	**$250,000**
Operational Costs/Wayfinding Signs (DO & FHS)				150,000	**$150,000**
Operational Costs				1,792,847	**$1,792,847**
Indirect Cost	760	94,886	36,027	143,505	**$275,178**
Totals	**$15,966**	**$2,039,871**	**$807,483**	**$3,276,796**	**$6,140,116**

Total Allocation = $6,140,116

PROP. 28 ARTS & MUSIC IN SCHOOLS (AMS)

Date	Annual Requirement
Spring	Schools must prepare site plan *EC* Section 8820[e]
June 30	Annual Certification that funds will be used for arts education programs *EC* Section 8820[g][1–3]
Fall	AMS funding is subject to annual audits, starting with 2023-24 *EC* Section 8820(i)
September 30	Annual Report upload to AMS Portal *EC* 8820(g)(4)
October 1	Expenditure Report after 3-year spending period upload to AMS Portal *EC* Section 8820[f][2]

PROP. 28 FUNDING

Total 2024-25 AMS Funding: $1,113,166*

Allocated by CDE based on prior-year total enrollment and enrollment of FRPM eligible pupils.

School	School Site Allocation*
Community Day	$1,078
Cupertino High	$204,793
Fremont High	$270,595
Homestead High	$263,795
Lynbrook High	$191,283
Monta Vista High	$181,622

*From CDE Proposition 28 School Site Calculation 2024-25 First Principal (P-1) Apportionment
FRPM = Free and Reduced Price Meals

PROP. 28 ARTS & MUSIC IN SCHOOLS (AMS)

Description	2024-25 Estimated	2025-26 Budget	2026-27* Projected
Beginning Balance	1,190,307	1,130,075	870,057
Total Revenue	**$ 1,113,166**	**$ 1,113,166**	**$ 1,113,166**
Salaries & Benefits	1,063,803	1,198,184	
Supplies & Services	104,141	175,000	
Indirect Cost	5,454		
Total Expenditures	**$ 1,173,398**	**$ 1,373,184**	**$ -**
Ending Balance	1,130,075	870,057	1,983,223

*Expenditures will be determined Spring 2027

KEY BUDGET DEADLINES 2025-2026

Budget Item	Date
Budget/LCAP Public Hearing	**June 10, 2025**
Adopted Budget Approval	June 17, 2025
First Interim	December 9, 2025
Calculation of RSP	February 2026
Enrollment Projections	February 2026
Second Interim	March 2026
Site Budget Allocations	May 2026
Unaudited Actuals	September 2026
Final Audit Report	December 2026

BUDGET CERTIFICATION

Certification:

1. This Budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The Budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 5201 and 52062

2. School district's 3-year budget complies with SB 858 – Reserve Cap