

Adopted Budget

2025/26

(559) 457-3000 • 2309 Tulare Street, Fresno, CA, 93721 • www.fresnounified.org



Fresno Unified
School District

ACHIEVING
our GREATEST
Potential!



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Superintendent's Message



July 1, 2025

Dear community member,

Thank you for taking the time to learn more about Fresno Unified School District's 2025/26 Adopted Budget.

I consider it an honor and a privilege to serve as the superintendent of the third largest school district in the state. The district continues a tradition of fiscal stewardship that has made us one of the most stable school systems in the state, particularly among large urban districts.

Hundreds of individuals within and outside our system work to provide input in the development of the proposed budget. Data dives, labor partner negotiations, more than 40 community LCAP meetings, cabinet reviews, and public board discussions combined to create an inclusive and transparent process. In addition, the Fresno Unified Board of Education has taken steps to ensure that each decision is made based on what is best for the students and families they serve. This publication seeks to provide our Fresno community with information that highlights our common purpose and shared values, promotes transparency and understanding, and outlines the roadmap utilized in maintaining our commitment to fiscal stability for our system.

The 2025/26 Adopted Budget includes recommendations that continue to balance the board of education's investments in extensive student programs and supports, competitive employee compensation, and prudent fiscal stewardship.

If you have questions, please feel free to reach out to me or call our Business and Financial Office at (559) 457-3535.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Mao Misty Her'. The signature is fluid and cursive, with a large initial 'M'.

Mao Misty Her
Superintendent





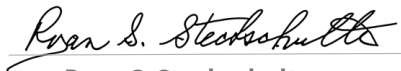
This Meritorious Budget Award is presented to:

FRESNO UNIFIED SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024-2025.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.




Ryan S. Stechschulte
President


James M. Rowan, CAE, SFO
CEO/Executive Director

District History



Fresno Unified School District has an elaborate history dating back to the 1800s. Elisha Cotton Winchell was the first Superintendent of the two Fresno County Schools in 1860. Fresno Senior High School was established in 1889, and the first principal was T.L. Heaton who also served as the first Superintendent of Fresno City Schools from 1889 to 1896.

Meanwhile, areas adjacent to Fresno were populated by a number of “farming colonies,” that created their own communities and schools. As the City of Fresno grew, the schools and districts were consolidated into the Fresno Unified School District.

The Wolters Colony, established in 1892, was annexed to the Fresno Unified School District on June 16, 1959. The Scandinavian School District, created by the Scandinavian Home Colony in 1879, was annexed to the Fresno Unified School District in 1964. Other schools and school districts established during this period included Roeding District, which was created in 1898 and merged into the Fresno Unified School District in 1951, and Kirk School which was annexed to the Fresno Unified School District in 1980.

The Calwa School District was annexed to the Fresno Unified School District in 1947, causing the elementary and secondary districts of the Fresno City Schools, allowing the unification of the Fresno schools.

Columbia School is one of the oldest school sites in continuous operation in the district. The school housed the first kindergarten in Fresno. The site was first purchased for school use by the Fresno City Schools Board of Education in 1889 for \$2,280. Lincoln, Lowell, Jefferson, and Jackson schools were also constructed between 1890 and 1914.

Due to the growing population of Fresno, bonds were successfully passed in 1914, 1919, and 1925. The bonds funded the construction of a considerable number of schools including the third and final location for Fresno High school, Edison High School, Roosevelt High School and Burroughs, Fremont, and Franklin elementary schools.

The Fig Garden area was first developed when a large tract of land was promoted by a group of capitalists in 1920. As the land was developed, a school was built for grades 1 through 8, which later became part of Fresno Unified School District.

Originally part of Teilman School District, Teilman School #2 was annexed to the Fresno Unified School District in 1931, and later the school’s name was changed to Jane Addams School.

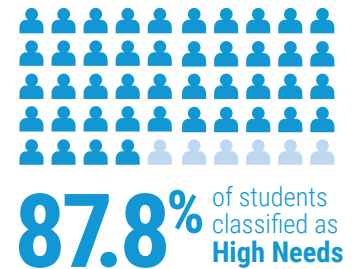
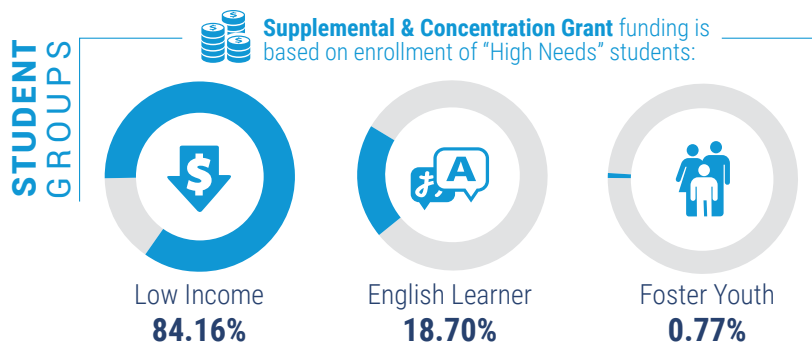
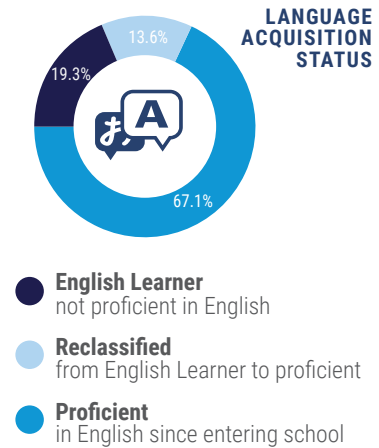
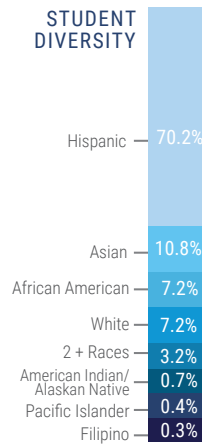
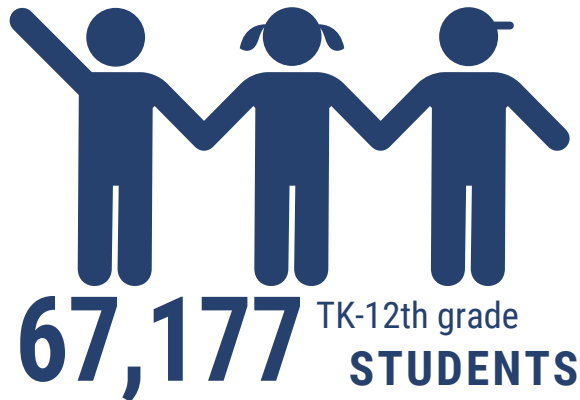
Mayfair Elementary School is named for an area of Fresno which includes homes and businesses which developers called “Mayfair.” This school was one of the first schools built after World War II with funds derived from the 1945 bond issue.

The 1950s brought more growth to the area creating the need for additional schools to be built. To mark the 100th birthday of Fresno Unified School District, the Board of Education named a school under construction Centennial Elementary School in 1956, which opened in 1957/58. Easterby was annexed in 1965 to the Fresno Unified School District. The Bullard School District became part of Fresno Unified in 1958/59. Bullard TALENT served as a rural training school in the early 1920s through an agreement with the Fresno State Teachers College.

The history of the Fresno Unified School District is the story of consolidation over decades of growth. The district serves a diverse population, where students, families, and staff are valued and empowered. In total, students attending Fresno Unified schools reflect the celebrated diversity of Fresno, with families speaking 59 different languages. Today, the district serves over 67,000 students and operates 67 elementary schools, 14 middle schools, 10 high schools, 6 alternative schools, and 3 special education schools. There are also 10 Charter Schools within Fresno Unified’s boundaries.

DISTRICT OVERVIEW

Fresno Unified School District



10,000+
EMPLOYEES

100*
SCHOOLS



67 Elementary Schools
14 Middle Schools
10 High Schools
6 Alternative Ed/Adult Schools
3 Special Education Schools

*Charter Schools not included in count

Board Members and Executive Cabinet List

Board Members	Term
Valerie F. Davis, President	November 2026
Veva Islas, Clerk	November 2026
Claudia Cazares	November 2028
Elizabeth Jonasson Rosas	November 2028
Andy Levine	November 2028
Keshia Thomas	November 2026
Susan Wittrup	November 2026

Executive Cabinet	Title
Mao Misty Her	Superintendent
Open	Deputy Superintendent
Patrick Jensen	Chief Financial Officer
Ambra O’Conner, J.D.	Chief of Staff
Carlos Castillo	Chief Academic Officer
Open	Chief Information Officer
Tami Lundberg	Chief Technology Officer
David Chavez	Chief Human Resources/Labor Relations
Paul Idsvoog	Chief Operations Officer

Board Adopted Goals

The Board adopted specific goals for the upcoming school year and subsequent 4 years with the focus on student achievement and progress. The purpose of the four Fresno Unified School District Goals is to give the District direction to improve student outcomes. To accomplish the four District goals, it is expected that all students will be in school, on time and ready to learn every day.

Early Literacy:

The percentage of 1st graders who are proficient in literacy based on iReady results will increase from 48% in June 2024 to 80% in June 2030

Literacy Intervention:

The percentage of 3rd-8th grade students who are more than one year behind as measured by Smarter Balanced (SBAC) English Language Arts (ELA) who make more than one year's growth will increase from 18% in June 2024 to 30% by June 2030

College and Career Readiness:

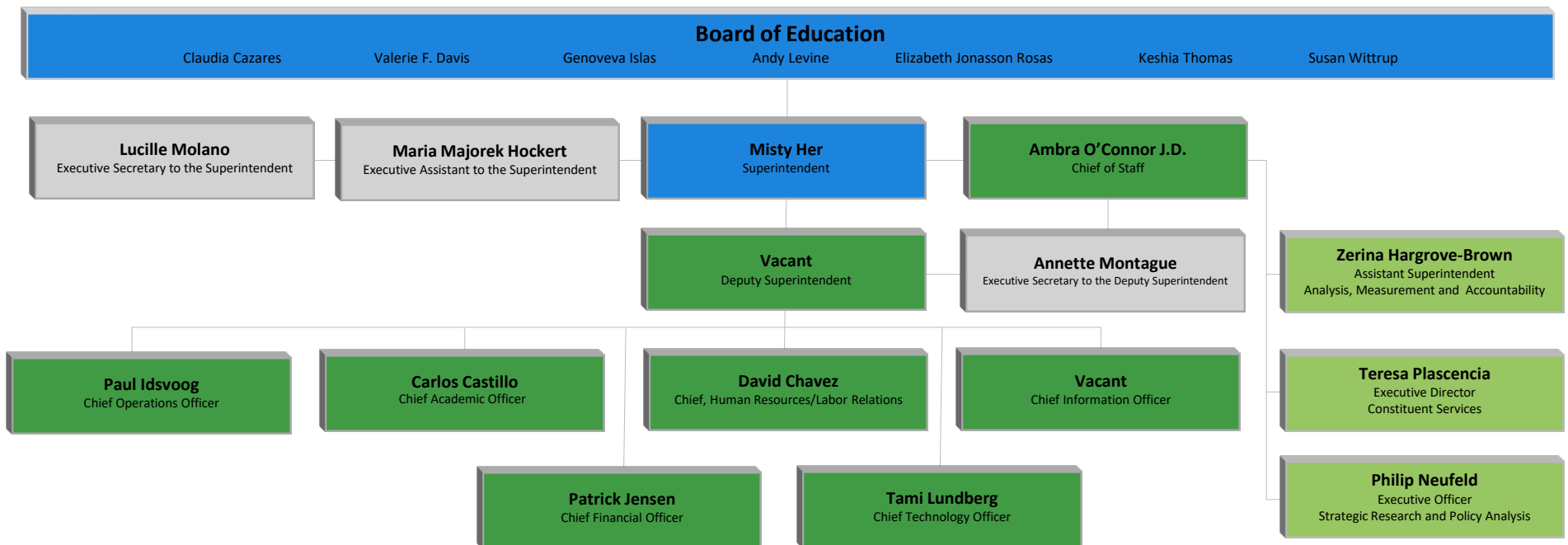
The percentage of students graduating from high school who are college and career ready based on CCI will increase from 43% in June 2024 to 64% by June 2030

Life Skills

The percentage of 6th, 8th, and 12th grade students who demonstrate benchmarked competencies in the skills listed in the Portrait of a Learner using age-appropriate assessments will increase by X% in June 2027 to Y% by June 2030 (future goal)

Focusing more specifically on teaching and learning as well as customer service should drive growth throughout the district as a whole.

OFFICE OF THE SUPERINTENDENT (559) 457-3884



Board of Education/Superintendent

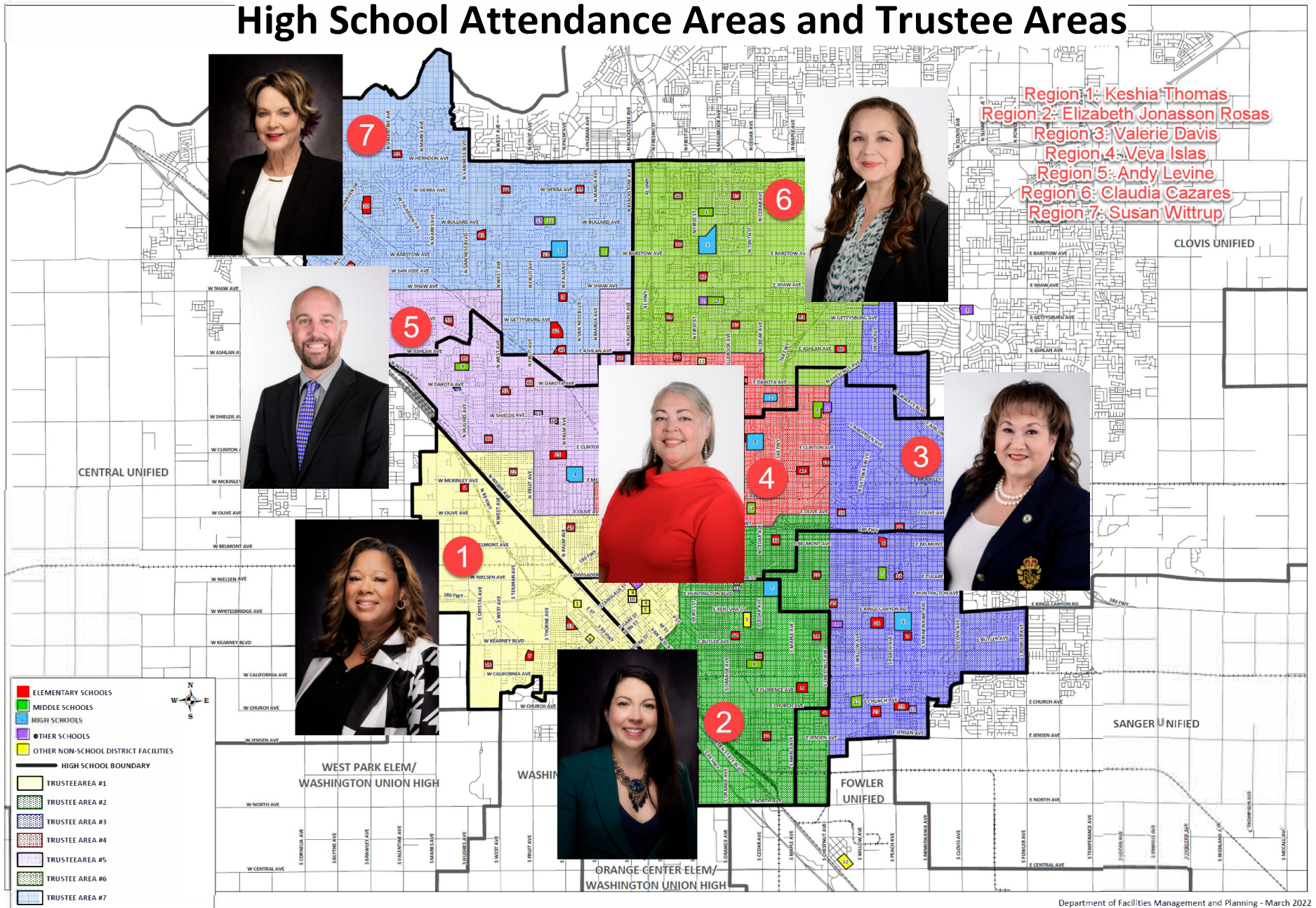
Chiefs

Direct Reports to Deputy Superintendent

Support Staff

FRESNO UNIFIED SCHOOL DISTRICT

High School Attendance Areas and Trustee Areas



Department of Facilities Management and Planning - March 2022



ACHIEVING
our **GREATEST**
Potential!

VISION



Fresno Unified School District—Where students, families, and staff are valued and empowered to achieve their greatest potential.

MISSION



We nurture and cultivate the interests, intellect, and leadership of our students by providing an excellent, equitable education in a culturally proficient environment.

VALUES



We Value Learning



We Value Positive Behavior



We Value People & Our Community



We Value Accountability

GOALS



Student Goals



Improve academic performance at challenging levels



Expand student-centered and real-world learning experiences



Increase student engagement in their school and community



Staff Goal

Increase recruitment and retention of staff reflecting the diversity of our community



Family Goal

Increase inclusive opportunities for families to engage in their students' education

District Goals Tied to Funding

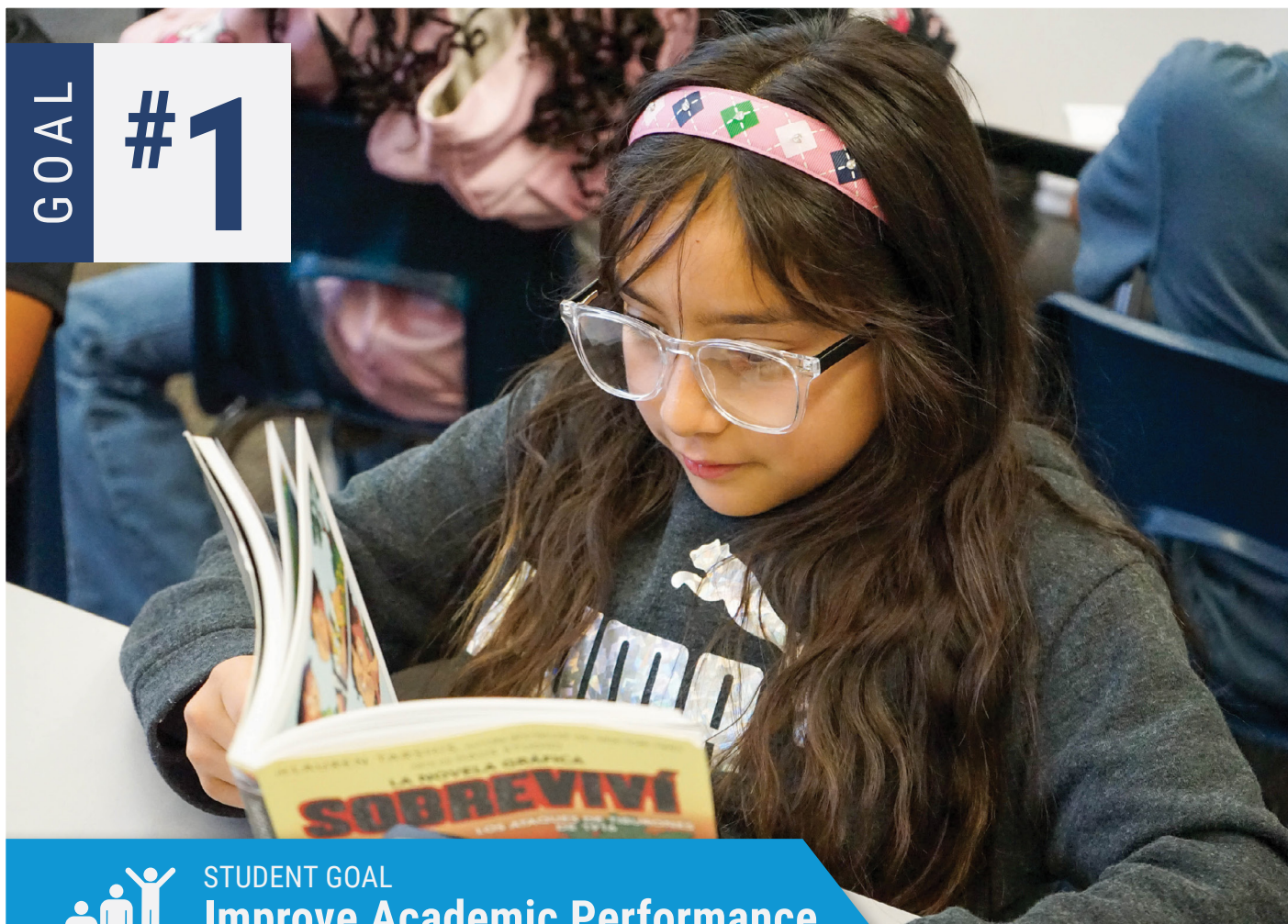
The Goals listed in the graphic on the previous page support: Student, Family and Staff. The purpose of the Fresno Unified School District Goals is to give the District direction to improve student outcomes and drive the district's investments (budget):

1. Improve academic performance at challenging levels
2. Expand student-centered and real-world learning experiences
3. Increase student engagement in their school and community
4. Increase recruitment and retention of staff reflecting the diversity of our community
5. Increase inclusive opportunities for families
6. This Goal details general investments contributing to all Fresno Unified School District

The graphic that follows shows the District Goals and how funding is tied to each Action in our Local Control Education Plan.

GOAL

#1



STUDENT GOAL

Improve Academic Performance at Challenging Levels

HIGHLIGHTED PROGRESS INDICATORS



IMPROVE PERFORMANCE
ON ELA SBAC

-49.8* **-47.1*** TBD **↑-4.8***
Baseline Year 1 Year 2 Year 3 Outcome



IMPROVE PERFORMANCE
ON MATH SBAC

-80.6* **-75.8*** TBD **↑-35.6***
Baseline Year 1 Year 2 Year 3 Outcome



INCREASE ENGLISH
LEARNER PROGRESS
INDICATOR (ELPI)

46.8% **40.2%** TBD **↑52.8%**
Baseline Year 1 Year 2 Year 3 Outcome



IMPROVE PERFORMANCE
ON CAST

16.0% **16.8%** TBD **↑31.0%**
Baseline Year 1 Year 2 Year 3 Outcome



INCREASE ENGLISH LEARNER
RECLASSIFICATION RATE

6.6% **13.3%** TBD **↑10.0%**
Baseline Year 1 Year 2 Year 3 Outcome

**Data point represents the distance from standard*

GOAL #1 Budgeted Expenditures



Goal #1 Budgeted Expenditures

\$1,186.8M

ACTIONS & EXPENDITURES

1.01	Learning Recovery Emergency Block Grant	\$29.6M
1.02	Additional Teacher Supply Funds	\$4.2M
1.03	Middle & High School Redesign	\$18.2M
1.04	Eliminate Elementary Combination Classes	\$10.6M
1.05	Instructional Supports and Instructional Coaches	\$29.7M
1.06	Additional Teachers Above Base Staffing	\$33.4M
1.07	Additional School Site Administration Above Base	\$13.6M
1.08	Historically Underserved Student Groups	\$5.3M
1.09	Historically Underserved Student Groups- Targeted Support Services	\$0M
1.10	Additional Supports for Libraries	\$1.3M
1.11	BASE: Analysis, Measurement, and Accountability	\$5.4M
1.12	GATE (Gifted and Talented Education)/AP (Advanced Placement)/IB (International Baccalaureate)	\$6.2M
1.13	Expand Alternative Education	\$2.4M
1.14	Maintain Additional Services for Phoenix Community Day School	\$6.2M
1.15	All Teachers are Teachers of English Learner (EL) Students	\$20M
1.16	BASE: After School Tutoring	\$77.6M
1.17	BASE: Extended Summer Learning	\$30.9M
1.18	Expansion of Dual Language Immersion Programs	\$1.4M
1.19	BASE: Instruction	\$509.7M
1.20	BASE: Professional Learning	\$50.5M
1.21	BASE: Technology Access and Support	\$24.7M
1.22	BASE: Early Learning	\$0.8M
1.23	High Quality School Site Health Services	\$20.8M
1.24	Upgrading Access to Technology	\$4.3M
1.25	Student Technology Access and Annual Refresh	\$15.4M
1.26	Regional Instructional Managers	\$2.8M
1.27	Early Interventions	\$3.6M
1.28	Supports for Foster Youth/Project Access – Direct Technical Assistance	\$2.3M
1.29	Supports for Homeless Youth	\$2.5M
1.30	BASE: Special Education	\$253.5M

GOAL

#2



STUDENT GOAL

Student-Centered & Real-World Learning Experiences

Equip every student for future success

Promote intellectual curiosity, critical thinking, and problem-solving in order to be prepared for college and career.



4 Actions & Services



9 Progress Indicators

State priorities addressed:



4. Student Achievement



7. Course Access

GOAL #2

Budgeted Expenditures



Goal #2 Budgeted Expenditures

\$49.1M

PROGRESS INDICATORS



INCREASE A-G COMPLETION RATE



INCREASE AP EXAM PASS RATE



INCREASE SENIORS THAT ARE COLLEGE READY
(as measured by CCI)



INCREASE GRADUATION RATE



ACTIONS & EXPENDITURES

2.01	Linked Learning, ROP, and CTE Pathway Development	\$27.9M
2.02	CTE STEM PK-6 Kids Invent!	\$1.4M
2.03	Men's and Women's Alliance	\$1.5M
2.04	School Counselors & Resource Counseling Assistants	\$18.3M



GOAL

#3



STUDENT GOAL

Increase Student Engagement in Their School and Community

Strengthen our school-community bond

Create a safe and inclusive climate that promotes relationships, involvement, diversity, and our values.



15

Actions & Services



7

Progress Indicators

State priorities addressed:



1. Basic Services



5. Student Engagement



6. School Climate



8. Student Outcomes

GOAL #3

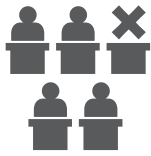
Budgeted Expenditures



Goal #3 Budgeted Expenditures

\$135.1M

PROGRESS INDICATORS



REDUCE CHRONIC
ABSENTEEISM

34.7% **30.3%** TBD
Baseline Year 1 Year 2 **↓25.7%**
Year 3 Outcome



INCREASE STUDENT SENSE
OF SAFETY ON SCHOOL
ENVIRONMENT SURVEY

72.7% **72.5%** TBD
Baseline Year 1 Year 2 **↑75%**
Year 3 Outcome



INCREASE STUDENT SENSE
OF CONNECTION ON
ENGAGEMENT SURVEY

80.4% **81.5%** TBD
Baseline Year 1 Year 2 **↑85%**
Year 3 Outcome



REDUCE
SUSPENSION RATE

7.3% **6.6%** TBD
Baseline Year 1 Year 2 **↓6.4%**
Year 3 Outcome

ACTIONS & EXPENDITURES

3.01 Increase School Allocations for Athletics	\$16.1M
3.02 District-Funded Educational Enrichment Trips	\$4.6M
3.03 District Arts Collaborative Project	\$1.1M
3.04 Increased Funding for Music	\$31.4M
3.05 Student Peer Mentor Program	\$0.7M
3.06 School Climate and Culture Expansion	\$9.3M
3.07 Restorative Practices / Relationship Centered Schools	\$4M
3.08 BASE: Diversity, Equity, and Inclusion/Department of Prevention and Intervention	\$34.6M
3.09 Campus Climate and Culture Teachers	\$1.5M
3.10 Family Engagement Hour Training	\$5.9M
3.11 Mental Health Supports	\$12.8M
3.12 Transportation Services	\$2.5M
3.13 Decrease Suspension Rate to Increase Attendance and Academic Success	\$0M
3.14 Campus Safety Assistants	\$7.7M
3.15 Diversity, Equity, and Inclusion	\$2.9M



GOAL

#4



STAFF GOAL
Increase Recruitment and Retention of Staff

Recruit and retain a diverse and skilled staff to enhance educational outcomes and ensure our workforce reflects the community's diversity, fostering a rich learning environment.



1 Action & Service



1 Progress Indicator

State priorities addressed:



1. Basic Services

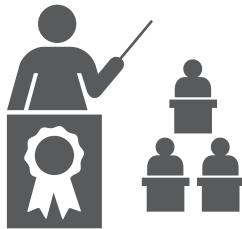
GOAL #4
Budgeted Expenditures



Goal #4 Budgeted Expenditures

\$15.5M

PROGRESS INDICATORS



INCREASE
APPROPRIATELY
ASSIGNED AND FULLY
CREDENTIALLED
TEACHERS

Year	Metric
Baseline	93.9%
Year 1	99.9%
Year 2	TBD
Year 3 Outcome	↑ 99.5%

ACTIONS & EXPENDITURES

4.01 BASE: Recruitment, Selection and Retention of Human Capital

\$15.5M

GOAL
#5



FAMILY GOAL

Increase Inclusive Opportunities for Families

Foster an environment that broadens access and participation for all families, ensuring diversity and inclusion are at the heart of community engagement and educational opportunities.

2 Actions & Services

2 Progress Indicators

State priorities addressed:

3. Parent Involvement

6. School Climate

GOAL #5
Budgeted Expenditures

Goal #5 Budgeted Expenditures

\$6.6M

PROGRESS INDICATORS



INCREASE
STUDENT SENSE
OF CONNECTION
ON ENGAGEMENT
SURVEY

Year	Metric
Baseline	80.4%
Year 1	81.5%
Year 2	TBD
Year 3 Outcome	85%

ACTIONS & EXPENDITURES

5.01	Parent Engagement Investments	\$4.1M
5.02	Expanded Student, Parent and Community Communication	\$2.5M

GOAL #6



Investments Contributing to All Fresno Unified School District Goals

Allocate resources strategically to support and reinforce all district goals, fostering a well-rounded educational experience that prioritizes student achievement, community engagement, and a diverse and inclusive learning environment.



7 Actions & Services



0 Progress Indicators

State priorities addressed:



1. Basic Services



2. Academic Standards



3. Parent Involvement



4. Student Achievement



5. Student Engagement



6. School Climate



7. Course Access



8. Student Outcomes

GOAL #6 Budgeted Expenditures



Goal #6 Budgeted Expenditures

\$298.7M

ACTIONS & EXPENDITURES

6.01	School Site Allocations to be Prioritized by each School's Site Council	\$24.7M
6.02	BASE: Central Office Administration	\$8.1M
6.03	BASE: Business and Financial Services	\$18.4M
6.04	BASE: Operational Services	\$190.9M
6.05	BASE: Other Expenses	\$11.1M
6.06	One-time Recovery Resources	\$37.7M
6.07	School Site Allocations to be Prioritized by each School's Site Council to support the lowest-performing student groups in red on the California School Dashboard	\$7.8M



INTRODUCTION TO THE EQUITY MULTIPLIER

Understanding Equity Multiplier Funding

What is the Equity Multiplier?

The Equity Multiplier is part of California's Local Control Funding Formula, designed to boost funding to schools facing the greatest challenges. This initiative targets additional financial support to schools with high numbers of socioeconomically disadvantaged students, ensuring they receive the necessary resources for quality education. By focusing on these schools, the Equity Multiplier aims to promote educational equity, helping every student succeed regardless of their background.

Key Point: Unlike LCFF funds which are provided at the district level, equity multiplier funds are provided directly to schools.



Who receives the funding?



High Socioeconomic Disadvantage

Schools qualify if more than 70% of students are socioeconomically disadvantaged. This includes students who are eligible for free or reduced-price meals, homeless students, foster youth, and others with economic hardships.



Nonstability Rates Over 25%

Funding also targets schools where a significant portion of students do not maintain continuous enrollment, indicating high turnover and instability.



14 Equity Multiplier Schools

- Addams Elementary
- Columbia Elementary
- Dewolf Continuation High
- Fort Miller Middle
- Farber Independent Study - J.E. Young
- Farber Credit Attainment - Cambridge
- Fulton
- Lincoln Elementary
- Lowell Elementary
- Phoenix Elementary
- Phoenix Secondary
- Vinland Elementary
- Williams Elementary
- Wolters Elementary



Aligning Funds with Needs

Any student group that receives a red performance level on a dashboard indicator must be supported by specific actions aimed at improving outcomes and opportunities for that student group. These actions are defined in the Equity Multiplier goals.



EQUITY MULTIPLIER GOAL

Equity Multiplier Goal Actions

EQUITY MULTIPLIER GOAL

#7.01



SBAC English Language Arts

INVESTING:
2.9M

#7.02



SBAC Mathematics

INVESTING:
\$0.7M

#7.03

English Learner
Progress Indicator (ELPI)INVESTING:
\$0.5M

#7.04



Chronic Absenteeism

INVESTING:
\$1.7M

#7.05



Suspension Rate

INVESTING:
\$1.3M

#7.06



Graduation Rate

INVESTING:
\$0.4M

#7.07



College & Career Readiness

INVESTING:
\$0.1M

Pandemic Related Funding

To date, the district has been awarded nearly \$788.0 million in one-time funding from various state and federal resources. These resources are intended to help districts navigate and respond to the impact of the pandemic. The district's strategic planning of one-time resources has centered on providing increased student access to instructional and social-emotional interventions, reimagining facility and technology use, and redefining health and safety expectations.

All funds were expended by March 2025.



Federal Recovery Summary Four Year Overview (in millions)

	Item Description	2020/21	2021/22	2022/23	2023/24 Unaudited Actuals	2024/25 Estimated Actuals
Expanded Learning Opportunities	Additional Instruction Time (all grade levels)	\$ -	\$ 10.0	\$ -	\$ 0.9	\$ -
	Expanded Summer & Winter learning (including Alternative & Special Education)	\$ -	\$ 32.7	\$ 5.8	\$ 5.3	\$ -
	Expanded After School Programs	\$ -	\$ 7.4	\$ -		\$ -
	Middle School & High School Enrichment Opportunities	\$ -	\$ 3.8	\$ -		\$ -
	eLearn Academy	\$ -	\$ 12.8	\$ 8.4	\$ 7.8	\$ -
	Simultaneous Teaching	\$ -	\$ 32.3	\$ -		\$ -
Targeted Student Supports	Literacy Class Size Supports	\$ -	\$ 17.6	\$ 2.0	\$ 3.1	\$ -
	Credit Recovery	\$ -	\$ 1.6	\$ 0.6	\$ 1.7	\$ -
	School Site Support (to be planned through the SPSA)	\$ -	\$ 1.5	\$ -		\$ -
	Student Group Support (African American, English Learners, Early Learners, Arts, Athletics)	\$ -	\$ 3.3	\$ 5.6	\$ 7.6	\$ -
Training & Resource Supports	Two Day Voluntary Professional Learning Summit and Three Additional Planning & Student Engagement Days	\$ -	\$ 6.3	\$ 1.5		\$ -
	Curriculum & Instruction Supports	\$ -	\$ 5.6	\$ 6.1	\$ 6.1	\$ -
	Teacher Development Supports	\$ -	\$ 3.9	\$ 4.4	\$ 5.1	\$ 0.2
	Leadership Development Supports	\$ -	\$ -	\$ 0.3	\$ 1.0	\$ -
	Student supports (student books, employability skills, skills contract)	\$ -	\$ 2.8	\$ 2.0		\$ -
Health, Social-Emotional & Mental Health Supports	Health Services Support	\$ -	\$ 5.3	\$ 1.5	\$ 0.2	\$ -
	Social-Emotional/Mental Health Supports	\$ -	\$ 3.0	\$ 2.1	\$ 17.7	\$ 0.3
	Special Education Support	\$ -	\$ -	\$ 6.7	\$ 12.3	\$ 0.5
Facility & Technology Enhancements	Classroom HVAC Upgrades*	\$ -	\$ 13.0	\$ 6.2	\$ 58.4	\$ 25.0
	Student Desk Replacements, Cafeteria and Outdoor Tables	\$ -	\$ 4.2	\$ 2.5	\$ 2.6	\$ -
	Technology Upgrades (Interactive Panels, Wi-Fi Expansion, Security, Classroom Telecom Upgrades)	\$ -	\$ 1.5	\$ 20.3	\$ 17.8	\$ -
	Upgrade Equipment (HR, Cafeteria)	\$ -	\$ -	\$ -	\$ 2.0	\$ -
	Student Support Services - Office Space, Media Centers, Science Lab	\$ -	\$ -	\$ 1.1		\$ -
	CNG Busses	\$ -	\$ -	\$ -		\$ 1.2
	Farber Facilities (Expanded Alternative Education/CTE)*	\$ -	\$ -	\$ 31.1	\$ 13.1	\$ 3.0
	Autonomous Scrubbers Sanitation System*	\$ -	\$ -	\$ -		\$ 2.8
	Outdoor Support Space*	\$ -	\$ -	\$ -	\$ 6.7	\$ 22.5
	Sub Total	\$ -	\$ 168.6	\$ 108.2	\$ 169.4	\$ 55.5
	Pandemic Learning and Recovery Commitment	\$ 107.5	\$ 60.9	\$ 69.7	\$ 32.5	\$ -
	Indirect	\$ -	\$ 8.4	\$ 3.5	\$ 3.2	\$ 0.5
	Total	\$ 107.5	\$ 237.9	\$ 181.4	\$ 205.1	\$ 56.0
	Beginning Balance Recovery Funds	\$ 787.9	\$ 680.4	\$ 442.5	\$ 261.1	\$ 56.0
	Ending Balance Recovery Funds	\$ 680.4	\$ 442.5	\$ 261.1	\$ 56.0	\$ 0.0

*Project costs can carry-over from one budget year to the next; expenses are recognized as they are completed

State Education Budget

Proposition 98

Proposition 98 is a voter-approved constitutional amendment that guarantees minimum funding levels for K-12 schools and community colleges. Proposition 2, enacted by voters in 2014, changed state budgeting practices relating to reserves and debt payments. The Public School System Stabilization Account was established, also referred to as the Proposition 98 Rainy Day Fund, within the Proposition 98 Guarantee as a mechanism to lessen the impact of volatile state revenues on K-14 schools.

Minimum Guarantee:

The Guarantee, which went into effect in the 1988/89 fiscal year, determines funding levels according to multiple factors including the level of funding in 1986/87, General Fund revenues, per capita personal income, and school attendance growth or decline. As of the 2013/14 school year the Local Control Funding Formula is the primary mechanism for distributing these funds to support all students attending K-12 public schools in California.

The Guarantee continues to be in Test 1 for 2025/26 (as it has for 2020/21, 2021/22, 2022/23, and 2023/24). Test 1 requires the state to spend at least as much as it did on K-12 and community colleges in 1986-87 (approximately 40% of the state General Fund). Under Test 1, a decrease in funding is attributable to the decline in overall state revenues. Property tax estimates have increased from the Governor's initial projections in January; these have helped to offset some of the decrease in the minimum guarantee over the next three years.

Total K-14 Proposition 98 base guarantee funding at the Enacted budget is \$98.5 billion in 2023/24, \$118.0 billion in 2024/25, and \$114.6 billion in 2025/26. There is a maintenance factor that is also applied to each year: \$2.6 million in 2023/24, \$5.8 million in 2024/25, and \$4.1 million in 2025/26. The maintenance factor is not currently part of the guarantee but will be owed in future years based on revenues. The chart below shows the state's education funding through Proposition 98 from 2009/10 to the present.

Proposition 2 - State Rainy-Day Fund:

In a fiscal year when all of the following conditions are met, a deposit is made into the Rainy Day Account. At the State level, the Rainy Day Fund has two avenues for making reserves deposits and paying debt. First, it requires the state to set aside 1.5% of the total General Fund revenues. Second, it requires the state to aside a portion of capital gains revenues that exceed a specified threshold. These amounts are combined and then split between paying down debt and the rainy-day reserve account. In order to access funds from both the Rainy Day and Public School System Stabilization Account, the Governor must declare a budget emergency (declared June 26, 2024).

Public School System Stabilization Account (PSSSA):

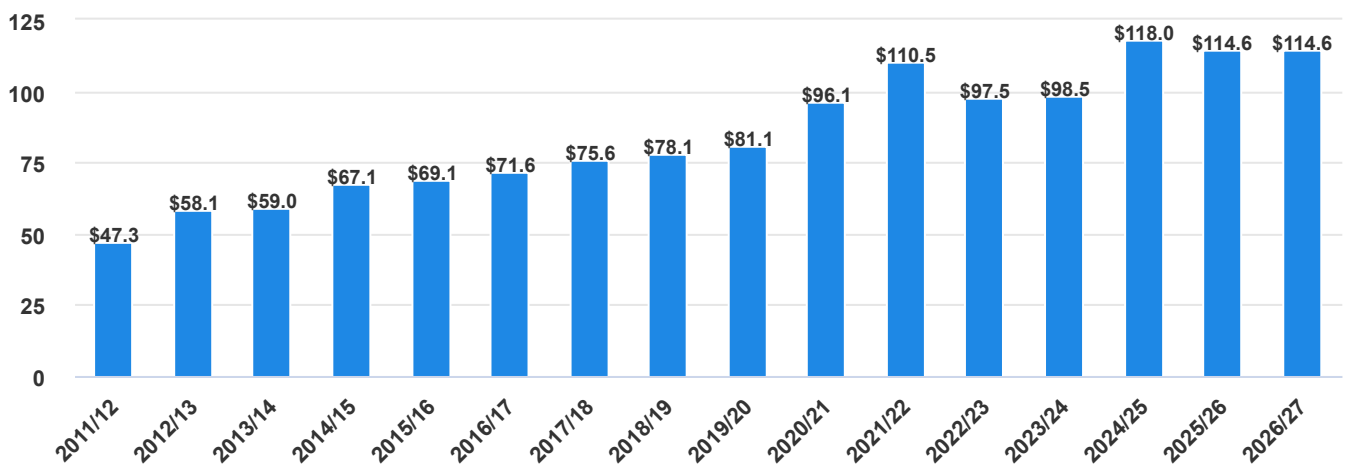
This is the Proposition 98 Rainy-Day Fund specifically designed for K-14 schools. It is designed as a mechanism to lessen the impact of volatile state revenues on K-14 school funding. The calculation for required deposit into this account is heavily reliant on taxes and capital gains in

the state. Deposits are required only when the state projects capital gains revenue will exceed 8% of total General Fund revenue. Due to the budget emergency, the state is able to suspend required transfers into the PSSSA and return funds that have been transferred to this account back to the General Fund to address the budget shortfall. The State's new projected reserve is \$8.4 billion; the entire \$8.4 billion was withdrawn in 2023/24, including \$2.6 billion to pay a deferral from 2022/23 and \$5.8 billion to cover expenditures in 2023/24. The State budget does include a mandatory deposit of \$455 million in 2024/25 but then is required to withdraw the full amount in 2025/26; the result is a zero balance in this account at the end of 2025/26.

Why does this matter? There is a statutory cap of 10 percent on a school district reserve in fiscal years immediately succeeding those in which the balance in this Account is equal to or greater than three (3) percent of the total K-12 share of the Prop 98 Guarantee. Due to the reduction in deposits based on lower revenue in prior years, the local reserve cap is not triggered in the 2025/26 budget year and is not projected to be triggered in the 2025/26 budget year. A copy of the Governor's Budget can be found at:

Source: <http://www.ebudget.ca.gov/>

Proposition 98 Funding-State Level
In Billions



Strategic Budget Development Process

Budget Development Guided by:

Goals (LCAP)

The **Goals** support: Student, Family and Staff. The purpose of the Fresno Unified School District Goals is to give the District direction to improve student outcomes.

1. Improve academic performance at challenging levels
2. Expand student-centered and real-world learning experiences
3. Increase student engagement in their school and community
4. Increase recruitment and retention of staff reflecting the diversity of our community
5. Increase inclusive opportunities for families
6. This Goal details general investments contributing to all Fresno Unified School District Goals

Core Beliefs and Commitments

Student Learning, High Quality Instruction, Leadership, Safety, Culture

Board Policy on Theory of Action

All processes related to our core business of teaching/learning will provide a stable, long-term framework for improving student achievement

Board Policy on Accountability

Provide the framework of how the school district will measure individual school success

Board Policy on Data Dashboard

Strategic indicators that provide a comprehensive snapshot of the operational health of the district and progress towards the Board's strategic goals

Board Policy of Professional Learning

Build the skills and knowledge of all employees and strengthen the capacity of the entire district to fulfill its educational mission for the benefit of its students

Board Policy on Reserves

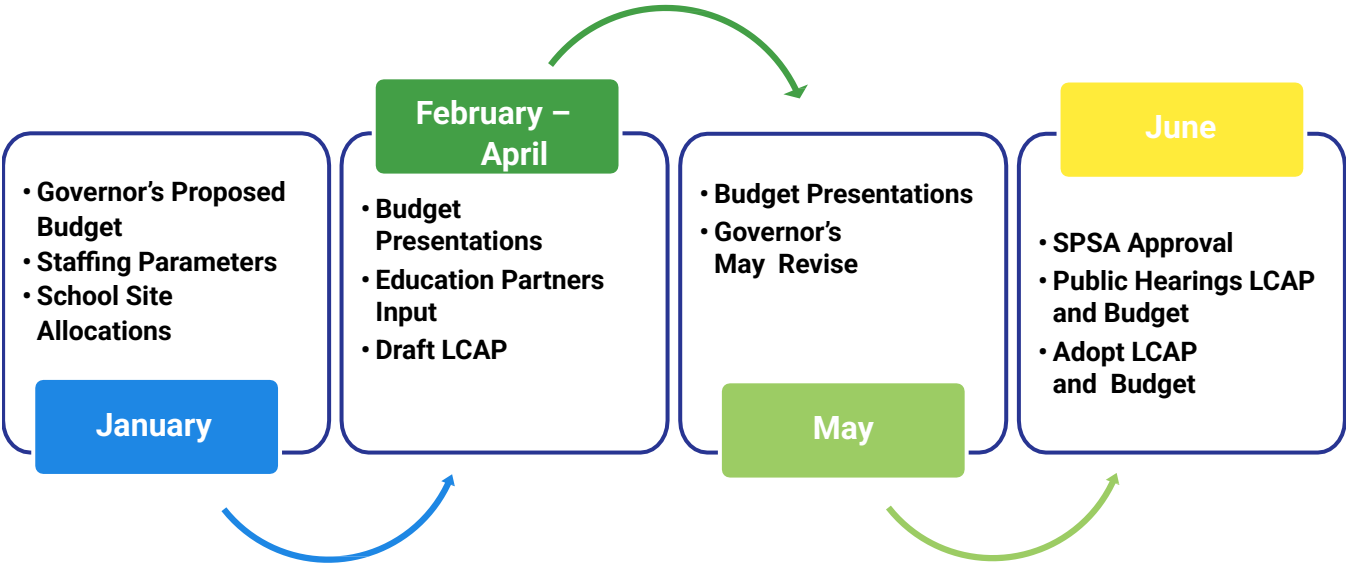
Stable Economic Times

- Reserve for economic uncertainty 5-10%
- Workers' Compensation 90% / GASB 45 funding plan

Volatile Economic Times

- Reserve for economic uncertainty 2-4%
- Workers' Compensation 70% / Suspend GASB 45 funding plan

Financial Reporting Timelines



Budget Development/Background

Local Education Agencies (LEAs) are required to adopt a budget prior to July 1st of each year (the fiscal year is from July 1-June 30). The “adopted budget” is only the first blueprint of what the LEA expects in revenues and expenditures since the preparation of this budget started well before the State finalized the budget for the year. Since the State finalizes its fiscal budget on June 30th, there are times when adjustments are required. A school district has 45 days to present a revised budget to the Board from the date the State budget was enacted.

The 2025/26 Adopted Budget includes recommendations that continue to balance the Board of Education’s investments in extensive student programs and supports, competitive employee compensation, prudent fiscal stewardship, addressing unfinished learning, and responding to the impacts of the pandemic. It also keeps at the forefront the Board’s mission to nurture and cultivate the interests, intellect, and leadership of our students by providing an excellent, equitable education in a culturally proficient environment.

Budget Preparation/Process: This is the first step in the development of the budget. The district projects the costs to continue existing programs, adjusts any costs related to enrollment projections, and factors in any other outside costs not controlled by the District (such as insurance, retirement contributions, legal costs, etc).

Estimates are also done to project federal, state and local revenues. Beginning balances for the year are calculated based on the estimated actuals of the current fiscal budget year.

Departments are asked to review any potential budget requests (either increase or decrease) to their current fiscal year and submit for review. Presentations are made for both Board and public input. Final approval of the Adopted Budget is required by June 30th.

Budget Revisions/Adjustment: The budget department and financial services division either receives or initiates well over 12,000 budget transfer requests annually to make adjustments to the adopted budget. There are certain limitations on what a site or department can initiate (i.e., they cannot transfer funds from a restricted program such as Title I funds to an unrestricted fund). Budget adjustments are generally moving funds from one object to another but not increasing the overall budget for the given department.

- Budget Revisions are generally done on a schedule (i.e. first interim, second interim, etc) and often require Board approval. Revision parameters that require Board approval are:
 - ◆ Any adjustment from Undistributed Reserves
 - ◆ Any revisions that change the number of ongoing positions
 - ◆ Any revisions to reflect unanticipated new revenue during the fiscal year

Changes in Reserve Levels

The 2024/25 Year-End Estimated ending balance at Second Interim was projected at \$128.0 million. The revised projected Unrestricted General Fund ending balance is \$127.27 million. The difference of \$700,000 is due primarily to the following components:

- Recognize an increase due to actual Period 2 attendance reports for an increase of \$200,000
- Recognize an increase in interest income of \$1.3 million
- Recognize increased expenditures of (\$1.8) million in the following areas
 - ◆ Transportation increased cost due to more routes - (\$2.2) million
 - ◆ Savings of school site and department supplies - \$400,000
- As a result of a new labor agreement, an additional \$1.0 million will be contributed annually from the Health Fund to the General Fund in fiscal years 2024/25 and 2025/26

The minimum reserve level is 2%, however in order to plan for the fiscal uncertainty of the future, the district has continued to operate with higher reserve levels (due in a large part to pandemic funding). In many cases, the individual fund balances are returning to a more “normal” level - pre-pandemic levels. These will continue to be adjusted and monitored to reflect the current budgetary needs of the budget using sound fiscal policies.

Reserve Levels-Estimated/Adopted/Projected (in Millions)

	Estimated 2024/25	Budget 2025/26	Projected 2026/27	Projected 2027/28
Ongoing Funds:				
Revenues	\$ 1,050.48	\$ 1,058.16	\$ 1,082.95	\$ 1,112.65
- Expenses, Sources/Uses	1,121.39	1,135.29	1,148.30	1,122.58
Ongoing Net Change in Fund Balance	(70.91)	(77.13)	(65.35)	(9.93)
One-Time Funds:				
One-Time Revenues	\$ 7.80	\$ 3.60	\$ 0.00	\$ 0.00
One-Time Expenses	48.60	6.64	19.80	15.00
One-Time Net Change in Fund Balance	(40.80)	(3.04)	(19.80)	(15.00)
Total Unrestricted General Fund:				
Beginning Balance	\$ 355.04	\$ 243.33	\$ 163.16	\$ 78.01
Ending Balance	\$ 243.33	\$ 163.16	\$ 78.01	\$ 53.08
Cash, Inventory, Prepaid Assets	5.81	5.81	5.81	5.81
Committed for Future Textbook Adoptions	26.90	18.80	5.00	-
Committed Pandemic Learning and Recovery	82.70	32.00	-	-
FTA Student Support	-	20.00	10.00	-
Reserve for One-Time Expenses and Carryover	0.65	-	-	-
Change in Reserve				
	\$ (20.86)	\$ (40.72)	\$ (29.35)	\$ (9.93)
Reserve level	7.64%	5.09%	3.51%	3.05%

Reserve Type (in millions)	Estimated 2024/25	Planned Change	Proposed 2025/26	Recommended Level 2025/26
Unrestricted General Fund	\$ 127.27	\$ (40.72)	\$ 86.55	\$ 86.55
Workers' Compensation	32.63	-	32.63	32.63 ⁽¹⁾
General Liability Reserve	3.21	-	3.21	3.21 ⁽¹⁾
Health Fund Incurred But Not Paid	28.41	1.21	29.62	29.62 ⁽¹⁾
Other Post-Employment Benefits (OPEB)	84.58	5.35	89.93	644.01 ⁽¹⁾
Health Fund Unencumbered Reserves	\$ 116.70	\$ (18.33)	\$ 98.37	\$ 42.95 ⁽²⁾

⁽¹⁾ Recommended level is provided by actuarial study

⁽²⁾ Recommended level is provided by the Joint Health Management Board contracted consultant

Committed Fund Balance	2025/26	2026/27	2027/28
- Future Textbook Adoption	\$ 18.8	\$ 5.0	\$ -
- Pandemic Learning and Recovery	\$ 32.0	\$ -	\$ -

A full copy of Fresno Unified School District's 2025/26 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link: [Financial Statements - Fresno Unified School District](#)

A summary of all budgets is included.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) is California's primary method for allocating state funding to public school districts, county offices of education, and charter schools that can be designated for general purpose, Special Education, and other miscellaneous program expenses. Implemented in 2013, LCFF is designed to simplify school finance, increase transparency, and promote local decision-making.

Under LCFF, funding is distributed based on the number of students enrolled, with additional funds provided for students who have greater needs. These are known as unduplicated students, and include:

- English learners (ELs)
- Foster youth
- Low-income students (eligible for free or reduced-price meals)

The Local Control Funding Formula is the primary source of funding

LCFF includes three key funding components:

Base Grant

Every local education agency (LEA) receives a base amount per student, which varies slightly by grade span (K-3, 4-6, 7-8, 9-12). The base grant also includes grade span adjustments for K-3 class size reduction and high school career technical education (CTE)

Supplemental Grant

LEAs receive an additional 20% of the adjusted base grant for each unduplicated student

Concentration Grant

LEAs receive an additional 65% of the adjusted base grant for each unduplicated student above a 55% enrollment threshold

*As of 2024-25, Fresno Unified's unduplicated student count (UPP) was 87.8%. UPP is defined as the student count falling into *one or more* of: English Learners, Foster Youth, and/or Low-Income.

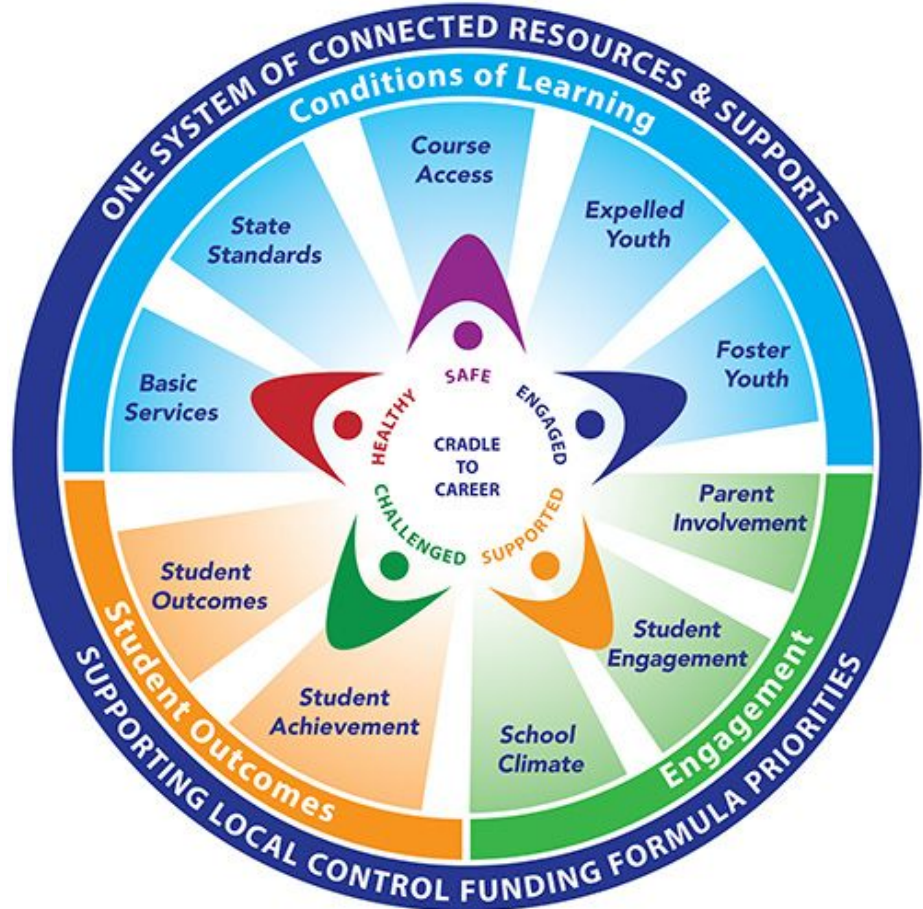
Local Control and Accountability Plan (LCAP)

In conjunction with LCFF, school districts must develop a Local Control and Accountability Plan (LCAP). The LCAP outlines how the district will use LCFF funds to meet annual goals for all students, with a focus on improving outcomes for unduplicated students.

LCFF and Budgeting

The LCFF is a cornerstone of the district's budget, representing the largest source of unrestricted general fund revenue. The formula supports local priorities by giving districts the flexibility to allocate funds in ways that best meet student needs, while requiring accountability through

stakeholder engagement and measurable goals. It is important to note that the LCFF funding includes the Cost of Living Adjustment (COLA) increase of 2.3% for the budget year 2025/26.



Where does FUSD get its funding?

- Federal**
\$128,566,762
- Local**
\$49,040,868
- Non-LCFF State**
\$299,828,923

LCFF

- Base Grant**
\$728,674,126
- Supplemental Grant**
\$124,744,498
- Concentration Grant**
\$152,750,168



LCFF

California's Local Control Funding Formula (LCFF) determines the level of state funding provided to school districts. The majority of funding is dedicated to improving academic outcomes for all students with additional funding provided for English Learners, Foster Youth, and students living in poverty.

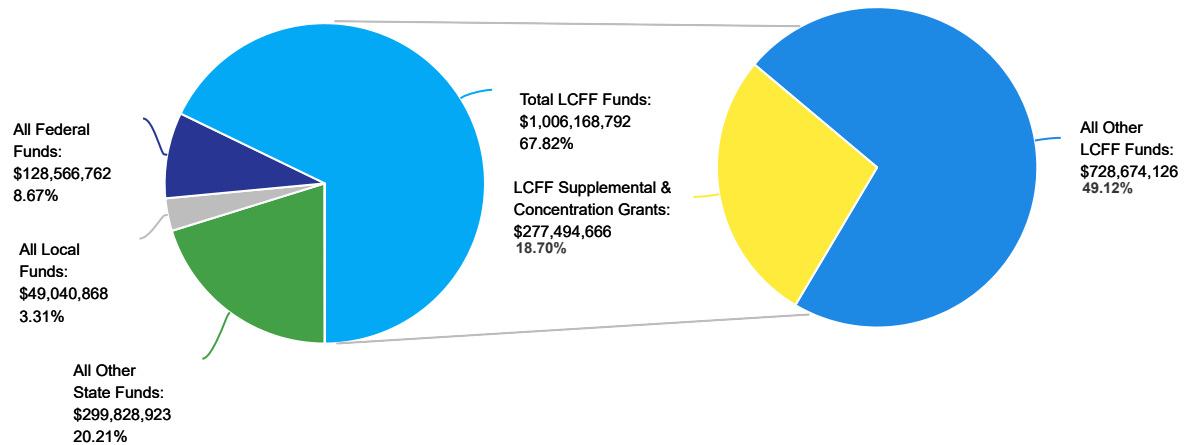


LCFF Funding for Fresno Unified School District

The total revenue projected for Fresno Unified School District is \$1,483,605,345:

- \$1,006,168,792 is Local Control Funding Formula (LCFF)
 - ♦ Of the \$1,006,168,792 in LCFF Funds, \$277,494,666 is generated based on the enrollment of high needs students (foster youth, English learner, and low income students)
- \$299,828,923 is Other State Funds
- \$49,040,868 is Local Funds
- \$128,566,762 is Federal Funds

Projected Revenue by Fund Source



Most Fresno Unified students are disproportionately impacted by higher concentrations of poverty than the average city in California. Fresno County ranks as the second poorest metropolitan county (Tulare ranks last) in California (21.3%)*. Within the City of Fresno, the US Census reports that 31.4% of *children* that attend Fresno Unified School District live with incomes below the Federal poverty level compared to 14.6% statewide.**

Poverty rates within the City of Fresno are also significantly higher in the following groups: Native Hawaiian (29.1%), Black residents (21.4%), American Indian (24.7%), Asian residents (18.5%), and for Hispanic or Latino residents (22.2%)**. It is also important to recognize that these statistics do not adequately count the homeless population. Bottom-line, poverty affects Fresno school age students to a greater degree than the statewide average.

Below you will find comparative data for both per capita income and median household income in both the City and County of Fresno, the City of Clovis, the State of California and the US. This data represents the most recent Census data, as of July 2024.

Income and Poverty Comparison

	City of Fresno	City of Clovis	Fresno County	State	US
Per Capita Income***	\$31,012	\$43,774	\$31,777	\$47,977	\$43,289
Median Household Income***	\$66,804	\$100,360	\$71,434	\$96,334	\$78,538

Sources:
*[Fresno, California \(CA\) poverty rate data - information about poor and low-income residents living in this city \(city-data.com\)](https://city-data.com/fresno-california-ca-poverty-rate-data-information-about-poor-and-low-income-residents-living-in-this-city)
www.indexmundi.com/facts/united-states/quick-facts/california/percent-of-people-of-all-ages-in-poverty#chart
**[SAIPE \(census.gov\)](https://census.gov/saipe)
***[U.S. Census Bureau QuickFacts: United States](https://www.census.gov/quickfacts/united-states)

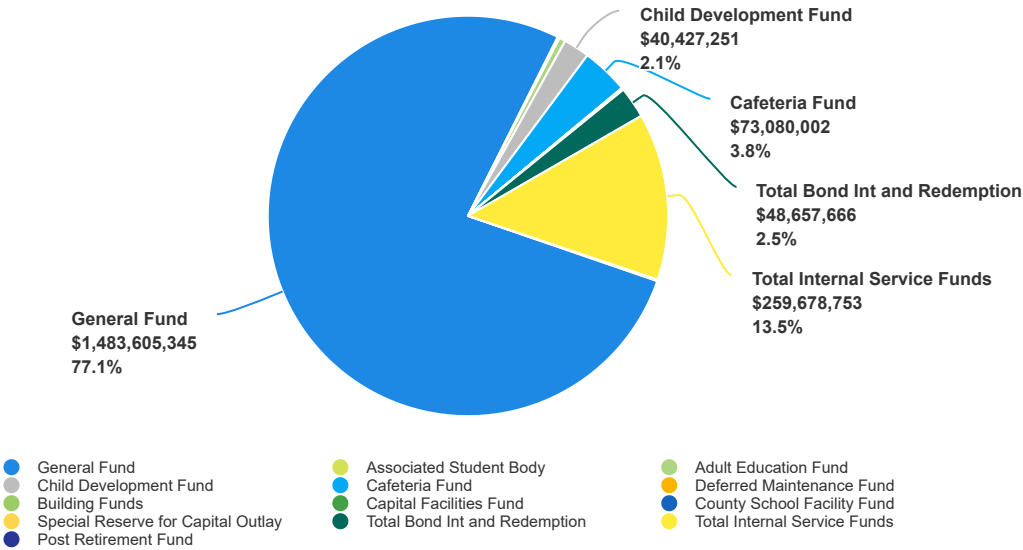
What Makes Up a School District's Funding?

The District's total budgeted revenue for 2025/26 is \$1,923,550,605. This is a decrease of \$34,313,805 from the 2024/25 projected revenue of \$1,957,864,410. The General Fund makes up the largest part of the District's total revenue, accounting for 77.13% with the other funds accounting for the balance of the revenue.

Summary of Revenue - All Funds

Fund Name	2024/25 Estimated Actual Revenue	2025/26 Budgeted Revenues	Difference
General Fund Unrestricted	\$ 1,058,254,201	\$ 1,061,729,427	\$ 3,475,226
General Fund Restricted	458,696,807	421,875,918	(36,820,889)
Total General Fund	\$ 1,516,951,008	\$ 1,483,605,345	\$ (33,345,663)
Adult Education Fund	10,130,529	9,639,495	(491,034)
Child Development Fund	35,576,862	40,427,251	4,850,389
Cafeteria Fund	71,468,759	73,080,002	1,611,243
Deferred Maintenance Fund	3,284	-	(3,284)
Building Fund	2,275,483	1,216,412	(1,059,071)
Developer Fee/ Capital Facilities Fund	1,850,999	1,385,000	(465,999)
County School Facility Fund	5,402,619	600,000	(4,802,619)
Special Reserve for Capital Outlay	41,426	40,000	(1,426)
Total Bond interest and Redemption	51,456,723	48,657,666	(2,799,057)
Total Internal Service/ Self Insurance Funds	257,592,848	259,678,753	2,085,905
Post Retirement Fund	2,000,000	2,000,000	-
ASB Student Body	3,113,870	3,220,681	106,811
Total	\$ 1,957,864,410	\$ 1,923,550,605	\$ (34,313,805)

Summary of Revenue Sources by Fund



Summary of Expenses - All Funds

Fund Name	2024/25 Estimated Actual Expenses	2025/26 Budgeted Expenses	Difference
General Fund Unrestricted	\$ 994,402,165	\$ 944,838,206	\$ (49,563,959)
General Fund Restricted	665,015,962	742,981,969	77,966,007
Total General Fund	\$ 1,659,418,127	\$ 1,687,820,175	\$ 28,402,048
Adult Education Fund	9,608,358	11,391,804	1,783,446
Child Development Fund	35,672,216	40,427,251	4,755,035
Cafeteria Fund	68,631,184	76,743,338	8,112,154
Deferred Maintenance Fund	5,604,038	3,361,720	(2,242,318)
Total Building Funds	1,507,250	250,000	(1,257,250)
Developer Fee/ Capital Facilities Fund	28,961	2,746,614	2,717,653
County School Facility Fund	105,520,396	117,471,319	11,950,923
Special Reserve for Capital Outlay	790,758	1,359,111	568,353
Total Bond interest and Redemption	56,500,855	44,478,613	(12,022,242)
Total Internal Service/ Self Insurance Funds	253,377,899	276,245,370	22,867,471
Post Retirement Fund	71,790	150,000	78,210
ASB Student Body	3,114,272	3,178,170	63,898
Total	\$ 2,199,846,104	\$ 2,265,623,485	\$ 65,777,381

Budgeted Ending Balances by Fund

Fund Name	2025/26 Estimated Beginning Balance	2025/26 Budgeted Revenues	2025/26 Budgeted Expenditures	Projected Other Financing Sources	2025/26 Budgeted Ending Balance
General Fund					
Unrestricted	\$ 243,338,002	\$ 1,061,729,427	\$ 944,838,206	\$ (197,056,891)	\$ 163,172,332
General Fund Restricted	220,735,844	421,875,918	742,980,969	188,686,891	88,317,684
Total General Fund	\$ 464,073,846	\$ 1,483,605,345	\$ 1,687,819,175	\$ (8,370,000)	\$ 251,490,016
Adult Education Fund	1,752,881	9,639,495	11,391,804	-	572
Child Development Fund	1	40,427,251	40,427,251	-	1
Cafeteria Fund	33,590,268	73,080,002	76,743,338	-	29,926,932
Deferred Maintenance Fund	-	-	3,361,720	3,361,720	-
Total Building Funds	81,097,326	1,216,412	250,000	(80,678,134)	1,385,604
Developer Fee/ Capital Facilities Fund	6,746,129	1,385,000	2,746,614	(30,000)	5,354,515
County School Facility Fund	14,625,119	600,000	117,471,319	107,316,414	5,070,214
Special Reserve for Capital Outlay	1,380,953	40,000	1,359,111	-	61,842
Total Bond interest and Redemption	66,361,275	48,657,666	44,478,613	-	70,540,328
Total Internal Service/ Self Insurance Funds	135,293,944	259,678,753	276,245,370	(3,000,000)	115,727,327
Post Retirement Fund	84,583,317	2,000,000	150,000	3,500,000	89,933,317
ASB Student Body	2,941,651	3,220,681	3,178,170	-	2,984,162
Total	\$ 892,446,709	\$ 1,923,550,605	\$ 2,265,622,485	\$ 22,100,000	\$ 572,474,829

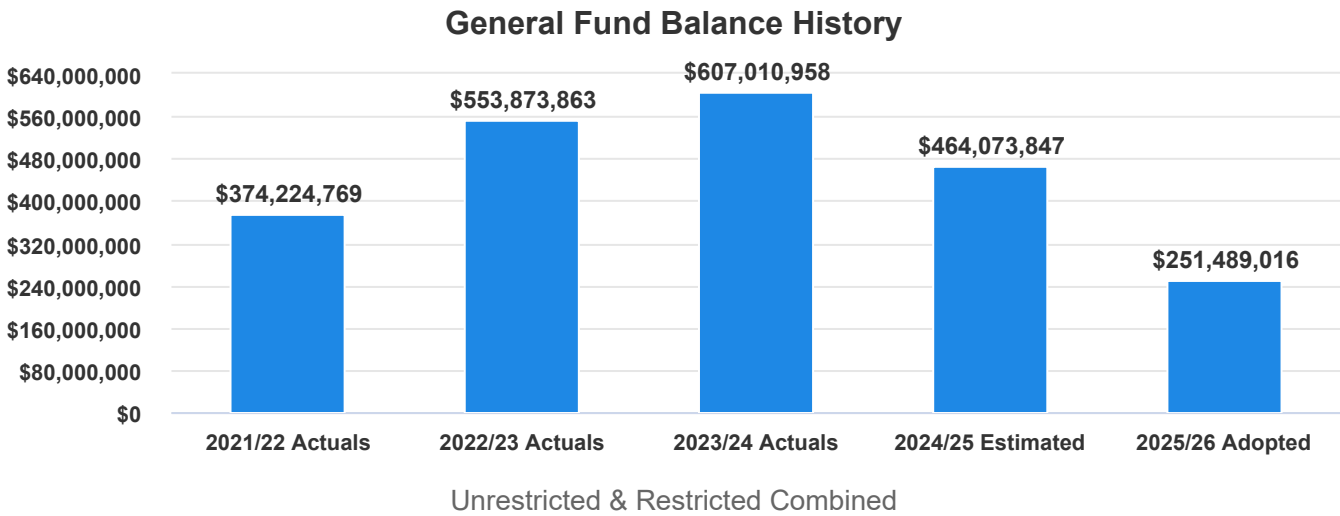
Fresno Unified School District - All Funds Combined

Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ 847,472,814	\$ 954,717,023	\$ 1,011,565,459	\$ 998,030,578	\$ 1,006,168,792	\$ 1,031,959,982	\$ 1,058,540,978	\$ 1,079,711,798
Federal Revenues	345,174,923	325,929,387	373,659,023	230,044,845	192,564,168	175,141,933	175,141,933	177,498,363
State Revenues	258,122,560	470,375,478	350,989,459	348,171,754	356,733,710	341,028,698	344,904,835	351,644,072
Other Local Revenues	317,677,665	339,481,753	404,384,264	381,617,233	368,083,935	366,279,346	366,379,347	367,312,483
Other Sources	-	-	-	-	-	-	-	-
Total Revenues	\$ 1,768,447,962	\$ 2,090,503,641	\$ 2,140,598,205	\$ 1,957,864,410	\$ 1,923,550,605	\$ 1,914,409,959	\$ 1,944,967,093	\$ 1,976,166,716
\$ Increase/(Decrease)	\$ 282,925,664	\$ 322,055,679	\$ 50,094,564	\$ (182,733,795)	\$ (34,313,805)	\$ (9,140,646)	\$ 30,557,134	\$ 31,199,623
% Increase/(Decrease)	19.05%	18.21%	2.40%	-8.54%	-1.75%	-0.48%	1.60%	1.60%
EXPENDITURES								
Certificated Salaries	\$ 530,819,789	\$ 531,325,418	\$ 595,563,887	\$ 607,414,705	\$ 626,645,839	\$ 613,335,675	\$ 608,630,211	\$ 602,804,479
Classified Salaries	186,142,497	217,312,650	242,924,510	274,449,051	290,528,412	286,764,259	289,049,500	286,639,316
Employee Benefits	371,604,948	421,752,982	439,429,658	464,693,872	480,702,043	498,328,051	503,455,535	498,894,418
Books and Supplies	123,277,023	146,241,394	149,924,971	131,170,034	163,180,161	151,956,876	120,910,086	120,087,016
Services and Other Operating Expenditures	343,825,568	404,428,880	469,928,172	493,480,320	592,751,085	515,375,631	492,379,213	490,073,528
Capital Outlay	81,994,371	81,513,123	138,201,919	166,623,120	61,885,306	50,519,075	50,517,136	50,515,137
Other Outgo/Debt Service	234,529,500	69,501,568	126,167,622	62,014,994	49,930,639	52,246,359	51,076,669	49,092,609
Total Expenditures	\$ 1,872,193,696	\$ 1,872,076,015	\$ 2,162,140,739	\$ 2,199,846,096	\$ 2,265,623,485	\$ 2,168,525,926	\$ 2,116,018,350	\$ 2,098,106,503
\$ Increase/(Decrease)	\$ 424,361,894	\$ (117,681)	\$ 290,064,724	\$ 37,705,357	\$ 65,777,389	\$ (97,097,559)	\$ (52,507,576)	\$ (17,911,847)
% Increase/(Decrease)	29.31%	-0.01%	15.49%	1.74%	2.99%	-4.29%	-2.42%	-0.85%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ 81,932,078	\$ 53,644,806	\$ 48,741,913	\$ 103,152,276	\$ 117,569,854	\$ 85,253,440	\$ 85,253,440	\$ 85,253,440
(Transfer Out)	(81,932,078)	(53,644,806)	(48,741,913)	(103,152,276)	(117,569,854)	(11,501,785)	(9,887,203)	\$ (9,243,885)
Sources	560,758	103,891,619	859,659	62,124,993	30,000,001	1,338,049	1,109,071	\$ 1,109,071
Uses	-	-	-	-	(7,900,000)	22,050,000	47,550,000	\$ 47,050,000
Contributions	-	(1)	1	-	-	-	-	-
Total Other Financing Sources	\$ 560,758	\$ 103,891,618	\$ 859,660	\$ 62,124,993	\$ 22,100,001	\$ 97,139,704	\$ 124,025,308	\$ 124,168,626
Beginning Fund Balance	873,783,008	770,667,032	1,092,986,276	1,072,303,402	892,446,709	572,473,829	415,497,566	368,471,617
Fiscal Year Transactions	(103,115,976)	322,319,244	(20,682,874)	(179,856,693)	(319,972,879)	(156,976,263)	(47,025,949)	2,228,839
Audit Adjustment	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 770,667,032	\$ 1,092,986,276	\$ 1,072,303,402	\$ 892,446,709	\$ 572,473,829	\$ 415,497,566	\$ 368,471,617	\$ 370,700,456

Fresno Unified School District - General Fund
Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ 847,472,814	\$ 954,717,023	\$ 1,011,565,459	\$ 998,030,578	\$ 1,006,168,792	\$ 1,031,959,982	\$ 1,058,540,978	\$ 1,079,711,798
Federal Revenues	293,017,805	270,046,404	309,060,895	169,331,859	128,566,762	117,821,493	117,821,493	120,177,923
State Revenues	230,100,896	399,756,489	298,919,515	290,777,616	299,828,923	284,723,760	287,843,760	293,600,635
Other Local Revenues	38,883,276	15,933,182	56,468,247	58,810,955	49,040,868	42,906,868	42,906,868	43,765,005
Other Sources	-	-	-	-	-	-	-	-
Total Revenues	\$ 1,409,474,791	\$ 1,640,453,098	\$ 1,676,014,116	\$ 1,516,951,008	\$ 1,483,605,345	\$ 1,477,412,103	\$ 1,507,113,099	\$ 1,537,255,361
\$ Increase/(Decrease)	\$ 269,049,211	\$ 230,978,307	\$ 35,561,018	\$ (159,063,108)	\$ (33,345,663)	\$ (6,193,242)	\$ 29,700,996	\$ 30,142,262
% Increase/(Decrease)	23.59%	16.39%	2.17%	-9.49%	-2.20%	-0.42%	2.01%	2.00%
EXPENDITURES								
Certificated Salaries	\$ 521,092,622	\$ 519,899,450	\$ 582,600,921	\$ 593,872,519	\$ 612,071,529	\$ 599,095,866	\$ 594,012,129	\$ 588,072,008
Classified Salaries	164,336,137	190,895,573	214,039,435	243,412,199	256,257,605	251,832,510	253,002,047	250,472,027
Employee Benefits	348,507,758	394,318,111	411,476,530	435,150,759	448,786,888	466,041,117	470,157,064	465,455,493
Books and Supplies	96,734,612	109,968,616	109,526,182	92,995,486	115,575,876	103,230,710	70,816,117	70,107,956
Services and Other Operating Expenditures	126,917,590	177,508,907	226,466,806	219,090,018	238,010,837	223,621,213	200,427,806	198,423,528
Capital Outlay	3,694,894	51,752,076	82,218,563	71,916,077	17,037,568	4,935,784	4,935,784	4,935,784
Other Outgo/Debt Service	1,707,668	2,985,875	2,764,413	2,981,061	79,872	(876,042)	(876,042)	(876,042)
Total Expenditures	\$ 1,262,991,281	\$ 1,447,328,608	\$ 1,629,092,850	\$ 1,659,418,119	\$ 1,687,820,175	\$ 1,647,881,158	\$ 1,592,474,905	\$ 1,576,590,753
\$ Increase/(Decrease)	\$ 209,047,502	\$ 184,337,327	\$ 181,764,242	\$ 30,325,269	\$ 28,402,056	\$ (39,939,017)	\$ (55,406,253)	\$ (15,884,152)
% Increase/(Decrease)	19.83%	14.60%	12.56%	1.86%	1.71%	-2.37%	-3.36%	-1.00%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ 4,141,622	\$ 3,419,556	\$ 3,405,608	\$ 5,630,754	\$ 3,391,720	\$ 3,391,720	\$ 3,391,720	\$ 3,391,720
(Transfer Out)	(5,593,398)	(4,853,446)	(4,861,720)	(6,100,754)	(3,861,720)	(4,861,720)	(4,861,720)	(4,861,720)
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	(7,900,000)	21,050,000	46,050,000	46,050,000
Contributions	-	-	1	-	-	-	-	-
Total Other Financing Sources	\$ (1,451,776)	\$ (1,433,890)	\$ (1,456,111)	\$ (470,000)	\$ (8,370,000)	\$ 19,580,000	\$ 44,580,000	\$ 44,580,000
Beginning Fund Balance	229,193,035	374,224,769	553,873,863	607,010,958	464,073,847	251,489,016	100,599,961	59,818,155
Fiscal Year Transactions	145,031,734	191,690,600	45,465,154	(142,937,111)	(212,584,830)	(150,889,055)	(40,781,806)	5,244,608
Audit Adjustment	-	(12,041,506)	7,671,941	-	-	-	-	-
Ending Fund Balance	\$ 374,224,769	\$ 553,873,863	\$ 607,010,958	\$ 464,073,847	\$ 251,489,016	\$ 100,599,961	\$ 59,818,155	\$ 65,062,763



Components of Ending Fund Balance

The General Fund has reflected higher balances due to the one-time, restricted funding available from the pandemic and learning loss. Since the last of this funding was spent in March 2025, the General Fund balance has returned to a more “historical average” as seen in the General Fund Multi-Year Projection. Listed below is a visual of the reserve types showing the increase and corresponding decline due to expenditure of one-time funds.

Components of Ending Fund Balance (in millions)					
Reserve Type	2021/22 Actuals	2022/23 Actuals	2023/24 Unaudited Actuals	2024/25 Estimated	2025/26 Adopted Budget
Reserve for Economic Uncertainties	\$146.8	\$133.0	\$148.1	\$127.3	\$86.6
Restricted	\$77.5	\$225.5	\$252.0	\$220.7	\$88.3
Committed	\$105.0	\$178.4	\$186.1	\$109.6	\$50.8
Assigned	\$40.3	\$11.7	\$15.0	\$0.65	\$20.0
Cash, Inventory, Pre-Paid Assets	\$4.6	\$5.3	\$5.8	\$5.8	\$5.8
Total	\$374.2	\$553.9	\$607.0	\$464.1	\$251.5

Average Daily Attendance and Funding

Total Average Daily Attendance (ADA) is defined as the total days of student attendance divided by the total day of instruction. Attendance is important for several reasons.

California school districts, to include Fresno Unified, receive a significant portion of their funding from the State. Prior to 2013/14, school districts received their funding based on a revenue limit model that had existed for almost 40 years. In 2013/14 the Local Control Funding Formula (LCFF) replaced this model of funding; the LCFF continued to use ADA as a basis of the calculation but instead created targets based on student populations and gave spending flexibility to districts.

Due to challenges from the pandemic, districts have suffered ADA losses. Since funding is based on a district's ADA, the California Department of Education allows for multiple methods to calculate ADA (detailed below):

Current Year ADA (Traditional Method)

Calculation: Total attendance in current year / Instructional days in current year

Prior Year ADA

Three-Year Average ADA

Calculation: ADA (current year) + ADA (prior year) + ADA (2 years ago) / 3

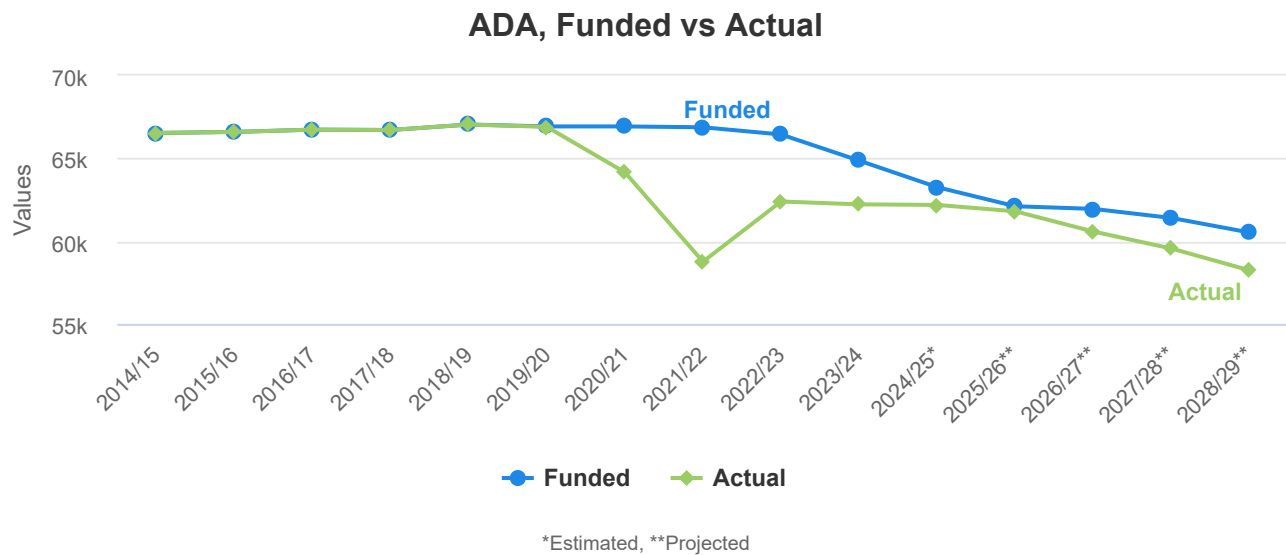
The budget utilizes this formula for estimated Average Daily Attendance (ADA); assumptions include a 92% attendance rate in 2025/26, 2026/27, and 2027/28. Effective July 1, 2025 (2025/26 budget year), is an Attendance Recovery Program (ARP) which is intended to allow Local Educational Agencies to operate an ARP program to make up lost attendance and therefore increase funding and accountability for the district. Key components of this program include:

- ◆ Participation in the program must be voluntary
- ◆ Students must be under the immediate supervision and control of a certificated employee in the district
- ◆ Attendance must be tracked and reported separately from regular attendance
- ◆ Class size ratios cannot exceed 20 to 1, or 10 to 1 for TK/K programs
- ◆ Excludes students in non-classroom based programs, independent study, and charter schools

While the funding component of ADA is critical, there are other key factors related to ADA. Based on national data, chronic absences in kindergarten are associated with lower academic performance in first grade. The impact is twice as great for students from low income families. Other studies have found a strong relationship between sixth-grade attendance and the percentage of students graduating on time or within a year of their expected high school graduation. Chronic absenteeism increases achievement gaps at the elementary, middle, and high school level making it more difficult to stay on track to graduate. Furthermore, students with histories of chronic absenteeism have a higher chance of becoming involved with the juvenile justice system.

Average Daily Attendance

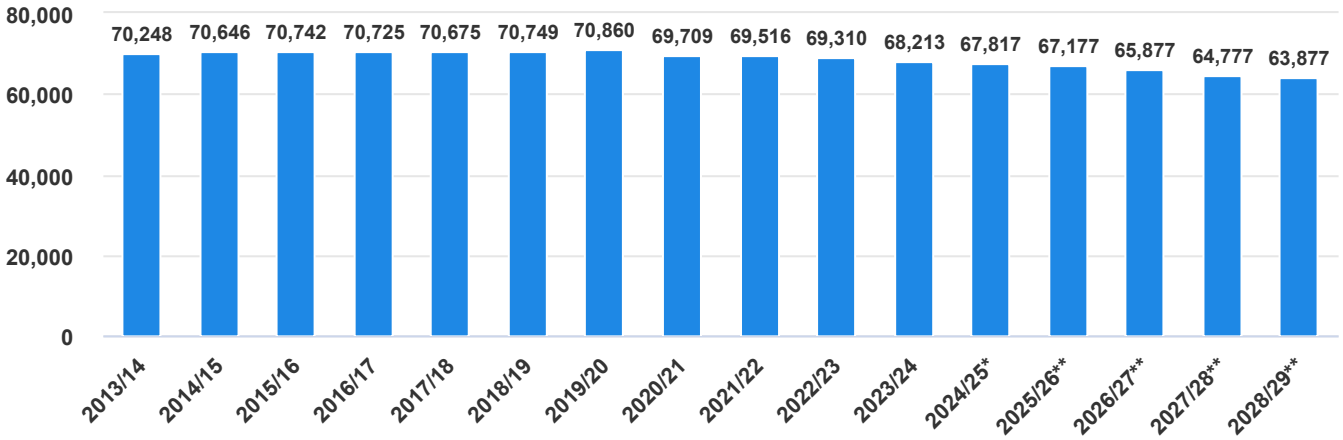
SY	Funded	Actual
2014/15	66,535	66,535
2015/16	66,598	66,598
2016/17	66,736	66,736
2017/18	66,714	66,714
2018/19	67,045	67,045
2019/20	66,930	66,903
2020/21	66,930	64,154
2021/22	66,879	58,759
2022/23	66,444	62,395
2023/24	64,865	62,221
2024/25*	63,259	62,187
2025/26**	62,107	61,801
2026/27**	61,947	60,578
2027/28**	61,400	59,552
2028/29**	60,522	58,235



Student Enrollment

Below is Fresno Unified School District’s enrollment by year. The district experienced a decline in enrollment during the pandemic and enrollment did not bounce back once students returned to in person learning; this trend is consistent with State-wide enrollment with no short term relief in sight. As a result, the district is estimating an enrollment decline in 2025/26, 2026/27, and 2027/28 of 650 students, 1,300 students and 1,100 students respectively.

Fresno Unified District Enrollment



*Estimated, **Projected



Staffing-Site Allocations

Each year, at the beginning of the budget development process, the first discussion with the Board of Education is around the district’s staffing parameters. Staffing parameters are established per the collective bargaining agreement and are designed to ensure equitable allocation of resources across the system. Teachers are allocated to classrooms based on a ratio of the number of students per teacher. Other resources, such as office staff and administration, are based on the general school enrollment. Custodial services are allocated to schools based on the square footage of the physical plant and health care services are allocated based on the medical needs of the student population at the school.

Elementary School Baseline Staffing

Description	Elementary School Baseline Staffing
Classroom Teachers	Classroom teachers provided per the collective bargaining agreement. TK = 1 teacher to 24 students (teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom guidelines of 1-3 student or 4 or more students) K-3rd Grade = 1 teacher to 23 students 4th to 6th Grade = 1 teacher to 28 students Teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding classroom guidelines of 1-3 student or 4 or more students
Classroom Aides	Kindergarten classrooms aides are provided to each elementary school
Custodial	Custodial staff based on school square footage
Safety	Campus Safety = .75 FTE to 1 FTE
Clerical	Office Manager Office Assistant Library Technician Home School Liasion
Health Care Professionals	School Psychologist Registered Nurse (1 to 3 days/week) Licensed Vocational Nurse or Health Assistant (2 to 4 days/week) Staffing based on student medical support needs
Administration	Principal Vice Principal



Middle School Baseline Staffing

Description	Middle School Baseline Staffing
Classroom Teachers	Classroom teachers provided per the collective bargaining agreement, middle school redesign, transition teachers, campus culture teachers, and school climate teachers. 7th and 8th grade: 1 teacher to 27 students (teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom guidelines of 1-3 student or 4 or more students)
Safety	Campus Safety Assistants
Custodial	Staffing based on square footage
Clerical	Office Manager Office Assistant Attendance Records Assistant Library Technician Home School Liasion
Health Care Professionals	School Psychologist Registered Nurse Licensed Vocational Nurse or Health Assistant Staffing based on student medical support needs
Administration	Principal Vice Principal Guidance Learning Advisor (GLA) Counselor

High School Baseline Staffing

Description	High School Baseline Staffing
Classroom Teachers	Classroom teachers provided per the collective bargaining agreement. Additional teachers include professional learning updraft system teams, librarian, targeted improvement actions. 9th - 12th grade - 1 teacher to 28 students (teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom guidelines of 1-3 student or 4 or more students)
Safety	School Resource Officer and Probation Officer Campus Safety Assistants
Custodial	Based on square footage and may include a PE custodian, pool custodian, and auditorium custodian as necessary based on school facilities
Clerical	Office Manager, Registrar, Assistant Registrar and Financial Technician Office Assistant Attendance Records Assistant Library Technician Resource Counseling Assistant
Health Care Professionals	School Psychologist Registered Nurse Licensed Vocational Nurse Staffing based on student medical support needs
Administration	Principal Vice Principal(s) Counselor(s) Campus Culture Director and Athletic Director



Personnel Changes

For the 2025/26 school year the district has made strategic reductions in management and classified positions (listed on the Central Office Position Recap). Certificated reductions were primarily due to redeploying teachers on special assignment to school sites offsetting retirements and resignations where possible. A brief explanation of significant changes to budgeted FTE is listed below. It should be noted that due to economic uncertainty, the district started making adjustments to staffing during the 2024/25 budget year.

Central Office

In preparing for the 2025/26 budget year the district focused on Central Office positions - mainly those that had vacancies and could be collapsed. For the 2024/25 (61.3) FTE were reduced and for the 2025/26 another (34.3) were eliminated. Positions impacted included:

- ◆ Managers I, II, III
- ◆ Classified Assistants
- ◆ Department Office Managers and Secretaries
- ◆ Directors, Executive Directors, Exec Officers and Administrators
- ◆ Specialist/Resource Specialist

The district added 10 additional Community School Coordinators due to additional school sites. The district continues to evaluate open positions throughout the fiscal year and could make additional adjustments as necessary.

School Site Position Changes

As with the Central Office changes, the adjustments started in the 2024/25 budget year and carried forward into 2025/26; overall, there was a net increase of 167.3 FTE's in 2024/25 and a net decrease of (24.5) FTE for 2025/26. The primary changes were:

- ◆ The district added 52.0 FTE for teachers in 2024/25 and an additional 16.0 FTE in 2025/26 based on negotiated staffing parameters
- ◆ 41.0 FTE for Campus Safety Assistants were added in 2024/25
- ◆ Paraeducators had 70.3 FTE added in 2024/25 with another 13.4 added in 2025/26 to meet staffing parameters
- ◆ Teacher on Special Assignment FTE were reduced by (41.0) FTE for 2025/26

Designated Schools – In accordance with the current employee bargaining agreement proposal, the 2025/26 includes the elimination of an additional 30 minutes of instruction and reduction from 10 additional professional learning days to 5 days of self-directed transitional days for 2025/26 and 3 days in 2026/27.

Central Office Position Change Recap

Positions	2024/25	2025/26
Administrative Analyst, Analyst I, Analyst II	-2.00	-2.00
Assistant Superintendent	-1.00	
Clinical School Social Worker, School Counselor, Guidance Learning Advisor	-4.00	-2.00
Coordinator I, Coordinator II		1.00
Director, Executive Director, Exec. Officers, Administrator	1.00	-4.00
Food Service District Supervisor		1.00
Manager I, Manager II, Manager III, Project Manager	-7.00	-5.00
Classified Assistants	-5.00	-1.90
Classified Specialist	-4.50	-2.00
Classified Technician	-5.00	-1.00
Customer Service Representative	1.00	-1.00
Department Office Managers and Secretaries	-3.00	-3.00
Employee Service Center Specialist		-1.00
Mentoring Program Facilitator I		-1.00
Nutrition Services Assistants, Cook/Baker, Manger, and Operator	7.40	
Telecommunications Operator		-1.40
Teachers on Special Assignment, Literacy Coaches, Climate and Culture Specialist and Resource Specialist	-39.20	-11.00
Grand Total	-61.30	-34.30

School Site Position Change recap

Positions	2024/25	2025/26
Nurse	9.00	1.00
Teacher on Special Assignment		-41.00
Teachers	-2.00	2.80
Teachers based on Staffing Parameters	52.00	16.00
After School/Extended Day Lead		-5.30
Campus Safety Assistants	41.00	
Licensed Vocational Nurse		0.90
Paraeducators		-8.30
Paraeducators based on Staffing Parameters	70.30	13.40
Principal, Vice Principal (staffing parameters)	-3.00	-4.00
Grand Total	167.30	-24.50

Per Pupil Site Allocations

School Type	2025/26 Rates	2025/26 Amount
Instructional Supplies *		
Elementary Schools	\$16.61 per student plus \$4,000 per site	\$ 917,541
Middle Schools	\$41.26 per student	\$ 412,130
High Schools	\$57.06 per student	\$ 933,829
Alternative Education	\$56.62 per student	\$ 109,188
Special Ed	\$54.64 per student plus \$4,000 per site	\$ 40,167
Sub-Total		\$ 2,412,855

* 90% of instructional supply funds support classroom instruction

Library Supplies		
Elementary Schools	\$11,000 per site	
Middle Schools	\$15,750 per site	
High Schools	\$21,000 per site	
Alternative Education	\$10,500 per site	
Sub-Total		
Per Teacher Classroom Allocation		
All	\$900 per teacher	\$ 3,793,428
Sub-Total		\$ 3,793,428

School Type		
Extra-Curricular / Co Curricular		
All Schools		\$ 18,413,906
Sub-Total		\$ 18,413,906
Site Allocations - Prioritized by the School Site Council		
All Schools		\$ 36,700,000
Sub-Total		\$ 36,700,000

Taxes and School Districts

California's overall tax system consists of three roughly equal parts: Personal Income Tax, Property Tax, and Sales and Use taxes. Education is funded by a mix of these sources, especially income taxes and property taxes. This reliance on taxes creates a challenge for California school budgeting: volatility. Property values (and therefore property tax receipts) vary with the economic cycle, but they don't tend to change massively. Income taxes, however, are significantly exposed to the booms and busts of the stock market. The top 1% of income earners in California generate around 40% of the state's income taxes, and their fortunes can change a lot from year to year.

As mentioned above, Property taxes factor into the total funding for the district. Property taxes are calculated based on the valuation assigned to a given secured property multiplied by the given city's (or county if outside of the city limits) property tax rate.

Assessed Value is the value of all taxable, both real (secured) and personal (unsecured) property within the district's boundaries. These include: Non-residential properties such as commercial, industrial and agricultural as well as residential properties to include single family homes, condos, and apartments. Tax-exempt properties, such as government, school, churches, and non-profits are not assessed.

The following chart tracks the assessed value: historical, estimated, and projected within Fresno Unified School District.

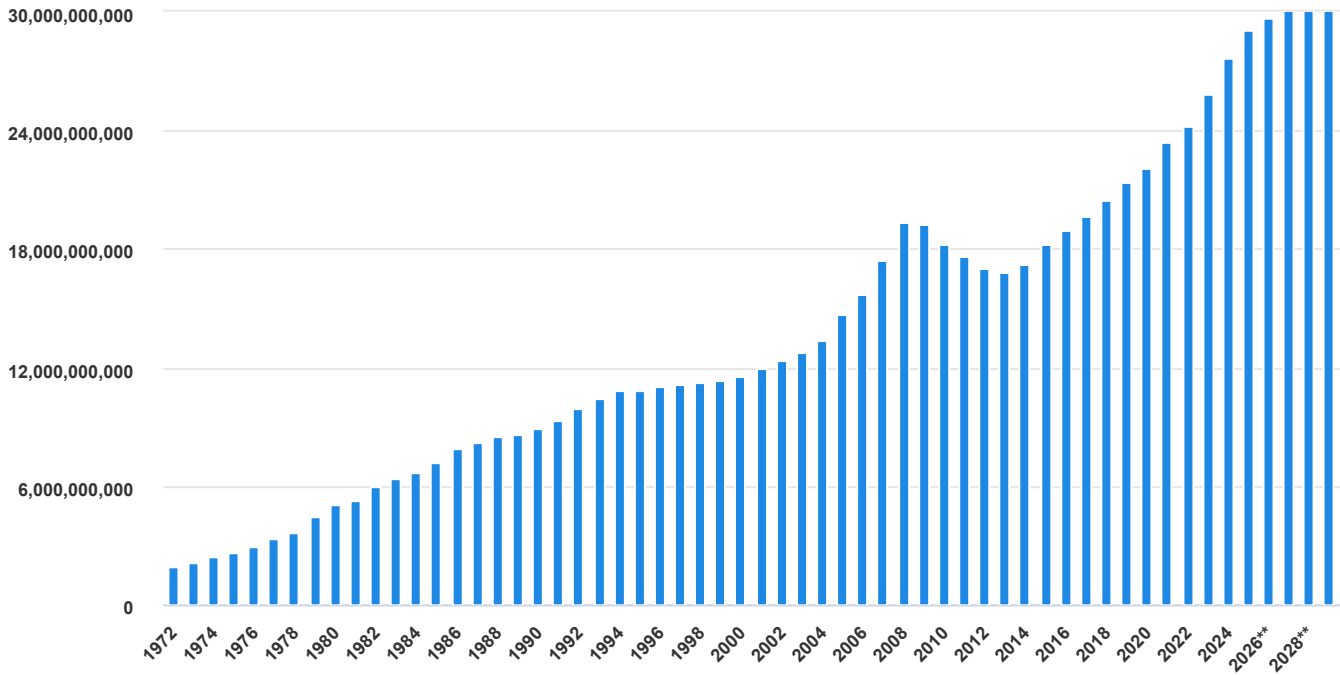
Fresno Unified Historical Assessed Value

FY	Total Assessed Value
1972	\$ 1,968,123,028
1973	\$ 2,165,586,820
1974	\$ 2,427,079,504
1975	\$ 2,652,455,584
1976	\$ 2,948,197,404
1977	\$ 3,312,271,592
1978	\$ 3,618,608,472
1979	\$ 4,453,081,072
1980	\$ 5,057,205,316
1981	\$ 5,308,174,024
1982	\$ 5,970,919,292
1983	\$ 6,398,607,292
1984	\$ 6,727,660,362
1985	\$ 7,211,838,631
1986	\$ 7,892,076,356
1987	\$ 8,214,436,317
1988	\$ 8,518,064,237
1989	\$ 8,582,542,291
1990	\$ 8,896,369,775
1991	\$ 9,337,455,381
1992	\$ 9,952,878,714
1993	\$ 10,443,669,668
1994	\$ 10,838,947,183
1995	\$ 10,842,817,846
1996	\$ 11,072,819,742
1997	\$ 11,106,350,174
1998	\$ 11,211,549,660
1999	\$ 11,340,880,153
2000	\$ 11,524,249,968

FY	Total Assessed Value
2001	\$ 11,968,887,498
2002	\$ 12,360,340,149
2003	\$ 12,805,715,382
2004	\$ 13,417,781,012
2005	\$ 14,697,403,870
2006	\$ 15,714,870,741
2007	\$ 17,434,026,382
2008	\$ 19,339,203,286
2009	\$ 19,237,871,495
2010	\$ 18,228,747,597
2011	\$ 17,599,905,184
2012	\$ 17,022,608,394
2013	\$ 16,789,928,344
2014	\$ 17,267,313,223
2015	\$ 18,211,001,213
2016	\$ 18,946,468,815
2017	\$ 19,688,609,126
2018	\$ 20,449,286,346
2019	\$ 21,361,372,118
2020	\$ 22,088,253,793
2021	\$ 23,438,673,939
2022	\$ 24,238,976,280
2023	\$ 25,887,958,933
2024	\$ 27,630,205,806
2025*	\$ 29,137,496,270
2026**	\$ 29,720,246,195
2027**	\$ 30,611,853,581
2028**	\$ 31,530,209,189
2029**	\$ 32,476,115,464
2030**	\$ 33,450,398,928

*Estimated, **Projected Source: Keygent Corp.

Fresno Unified Historical Assessed Value

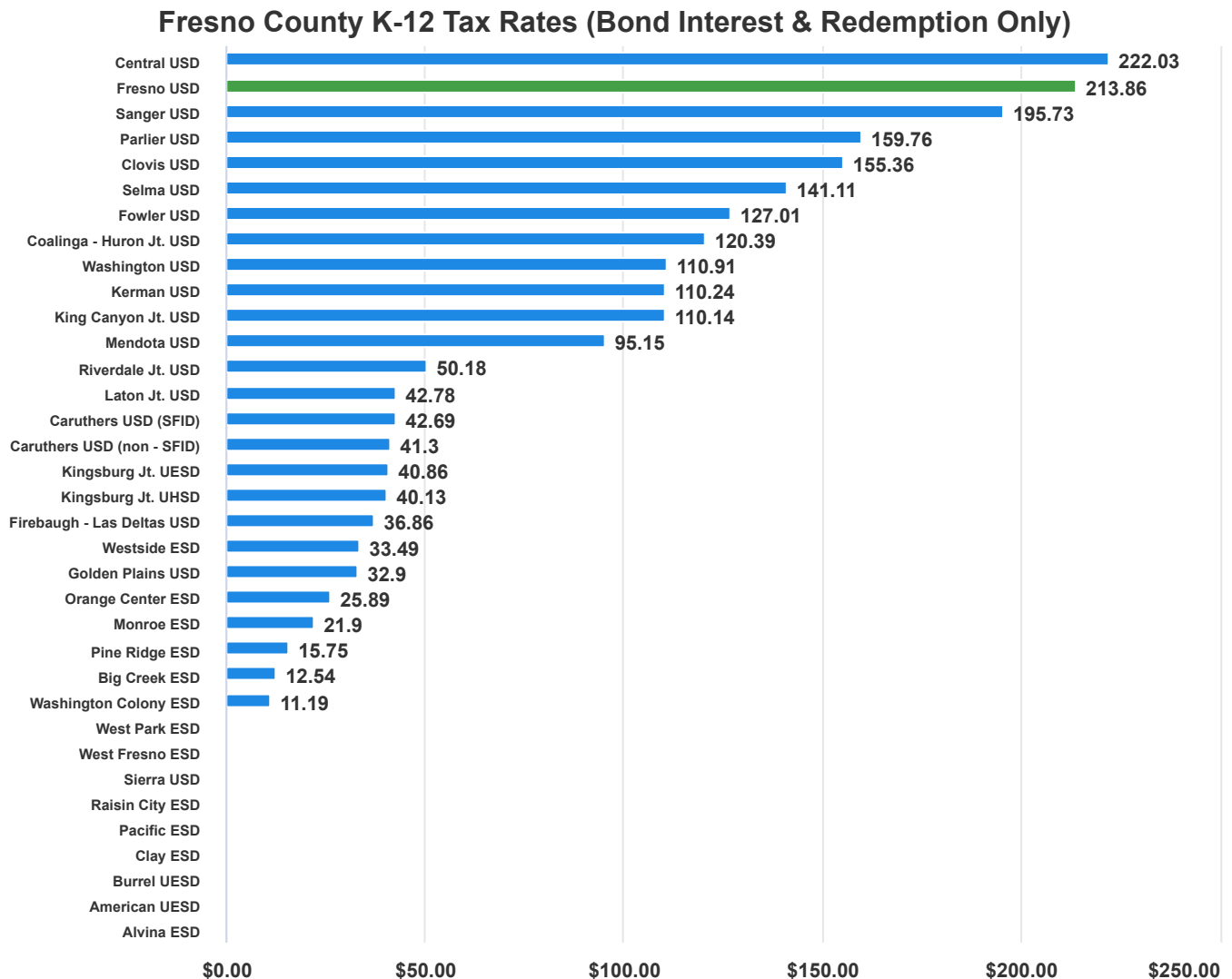


**Projected



As described earlier, there are two types of property, secured and unsecured. Taxes are calculated and due in two installments on November and February 1st of each year. Property taxes on the remaining “unsecured” property are due on January 1st.

The graph listed below shows the most recent K12 tax rates for cities within Fresno County (values reflect % per \$1000 of assessed value).



Debts/General Obligations Bonds

A General Obligation Bond (GO) is a common method of financing used by school districts to raise funds for capital projects. GO's have the lowest borrowing cost of any financing option available to school districts

- Repayment (both principal and interest) is made from the taxes levied on the assessed value (AV) of properties within the school district's boundaries
- Repayment of the bond does not encroach on the district's general fund
- A General Obligation Bond does require the approval of the district's registered voters

For local bond measures, it's almost always repaid from a property tax increase. As a result, when voters are asked to approve a bond measure, they are essentially voting to approve both the borrowing and the associated property tax increase that's needed to repay those bonds over the years.

School districts commonly seek multiple GO bond authorizations to meet their ongoing project needs and structure them based on the scope, cost, and timing of these projects.



Debts Issued by the District

The district has the following debt outstanding:

General Obligation (“GO”) Bonds

Issue	Date Issued	Maturity	Issue Amount	Outstanding
2002 GO Refunding Bonds, Series A	December 2002	August 2026	\$ 65,485,000	\$ 2,770,000
2004 GO Refunding Bonds, Series B	November 2004	August 2027	58,040,000	6,070,000
GO Bonds, Election of 2001, Series F ⁽¹⁾	December 2009	August 2025	29,429,022	2,831,830
GO Bonds, Election of 2010, Series E	September 2015	August 2045	54,998,095	4,269,644
2016 GO Refunding Bonds, Series B	October 2016	August 2046	59,590,988	59,590,988
2015 GO Refunding Bonds	July 2015	August 2030	14,555,000	765,000
GO Bonds, Election of 2010, Series F	October 2016	August 2041	30,010,000	25,890,000
2016 GO Refunding Bonds, Series A	October 2016	August 2041	60,480,000	60,480,000
GO Bonds, Election of 2016, Series B	August 2019	August 2043	75,000,000	53,840,000
2019 GO Refunding Bonds	October 2019	August 2041	103,738,005	102,335,580
2020 GO Refunding Bonds	September 2020	August 2047	92,615,000	85,220,000
GO Bonds, Election of 2016, Series C	September 2020	August 2043	45,000,000	36,295,000
GO Bonds, Election of 2016, Series D	June 2021	August 2036	45,000,000	33,055,000
GO Bonds, Election of 2020, Series A	June 2021	August 2055	80,000,000	63,940,000
2021 GO Refunding Bonds, Series A	December 2021	August 2029	30,290,000	20,190,000
2021 GO Refunding Bonds, Series B	December 2021	August 2045	70,360,000	69,705,000
GO Bonds, Election of 2020, Series B	August 2022	August 2055	125,000,000	100,360,000
GO Bonds, Election 2016, Series A	May 2016	August 2046	59,996,623	22,719,294
GO Bonds Election of 2020, Series C	August 2024	August 2055	60,000,000	56,075,000
2024 GO Refunding Bonds	August 2024	August 2040	\$ 18,610,000	\$ 620,000
Total			1,178,197,733	807,022,336

⁽¹⁾ The GO Bonds, Election of 2001, Series F secure payment of the \$41,398,000 Central Valley Support Services Joint Powers Agency 2009 GO Revenue Bonds (Fresno Unified School District Qualified School Construction Bonds) (the “2009 QSCBs”). Debt service on 2009 QSCBs is payable from debt service paid on the Series F Bonds and federal subsidy payments received with respect to the 2009 QSCBs.



ORGANIZATIONAL SECTION

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District History



Fresno Unified School District has an elaborate history dating back to the 1800s. Elisha Cotton Winchell was the first Superintendent of the two Fresno County Schools in 1860. Fresno Senior High School was established in 1889, and the first principal was T.L. Heaton who also served as the first Superintendent of Fresno City Schools from 1889 to 1896.

Meanwhile, areas adjacent to Fresno were populated by a number of “farming colonies,” that created their own communities and schools. As the City of Fresno grew, the schools and districts were consolidated into the Fresno Unified School District.

The Wolters Colony, established in 1892, was annexed to the Fresno Unified School District on June 16, 1959. The Scandinavian School District, created by the Scandinavian Home Colony in 1879, was annexed to the Fresno Unified School District in 1964. Other schools and school districts established during this period included Roeding District, which was created in 1898 and merged into the Fresno Unified School District in 1951, and Kirk School which was annexed to the Fresno Unified School District in 1980.

The Calwa School District was annexed to the Fresno Unified School District in 1947, causing the elementary and secondary districts of the Fresno City Schools, allowing the unification of the Fresno schools.

Columbia School is one of the oldest school sites in continuous operation in the district. The school housed the first kindergarten in Fresno. The site was first purchased for school use by the Fresno City Schools Board of Education in 1889 for \$2,280. Lincoln, Lowell, Jefferson, and Jackson schools were also constructed between 1890 and 1914.

Due to the growing population of Fresno, bonds were successfully passed in 1914, 1919, and 1925. The bonds funded the construction of a considerable number of schools including the third and final location for Fresno High school, Edison High School, Roosevelt High School and Burroughs, Fremont, and Franklin elementary schools.

The Fig Garden area was first developed when a large tract of land was promoted by a group of capitalists in 1920. As the land was developed, a school was built for grades 1 through 8, which later became part of Fresno Unified School District.

Originally part of Teilman School District, Teilman School #2 was annexed to the Fresno Unified School District in 1931, and later the school’s name was changed to Jane Addams School.

Mayfair Elementary School is named for an area of Fresno which includes homes and businesses which developers called “Mayfair.” This school was one of the first schools built after World War II with funds derived from the 1945 bond issue.

The 1950s brought more growth to the area creating the need for additional schools to be built. To mark the 100th birthday of Fresno Unified School District, the Board of Education named a school under construction Centennial Elementary School in 1956, which opened in 1957/58. Easterby was annexed in 1965 to the Fresno Unified School District. The Bullard School District became part of Fresno Unified in 1958/59. Bullard TALENT served as a rural training school in the early 1920s through an agreement with the Fresno State Teachers College.

The history of the Fresno Unified School District is the story of consolidation over decades of growth. The district serves a diverse population, where students, families, and staff are valued and empowered. In total, students attending Fresno Unified schools reflect the celebrated diversity of Fresno, with families speaking 59 different languages. Today, the district serves over 67,000 students and operates 67 elementary schools, 14 middle schools, 10 high schools, 6 alternative schools, and 3 special education schools. There are also 10 Charter Schools within Fresno Unified’s boundaries.





ACHIEVING
our **GREATEST**
Potential!

VISION



Fresno Unified School District—Where students, families, and staff are valued and empowered to achieve their greatest potential.

MISSION



We nurture and cultivate the interests, intellect, and leadership of our students by providing an excellent, equitable education in a culturally proficient environment.

VALUES



We Value Learning



We Value Positive Behavior



We Value People & Our Community



We Value Accountability

GOALS



Student Goals



Improve academic performance at challenging levels



Expand student-centered and real-world learning experiences



Increase student engagement in their school and community



Staff Goal

Increase recruitment and retention of staff reflecting the diversity of our community



Family Goal

Increase inclusive opportunities for families to engage in their students' education

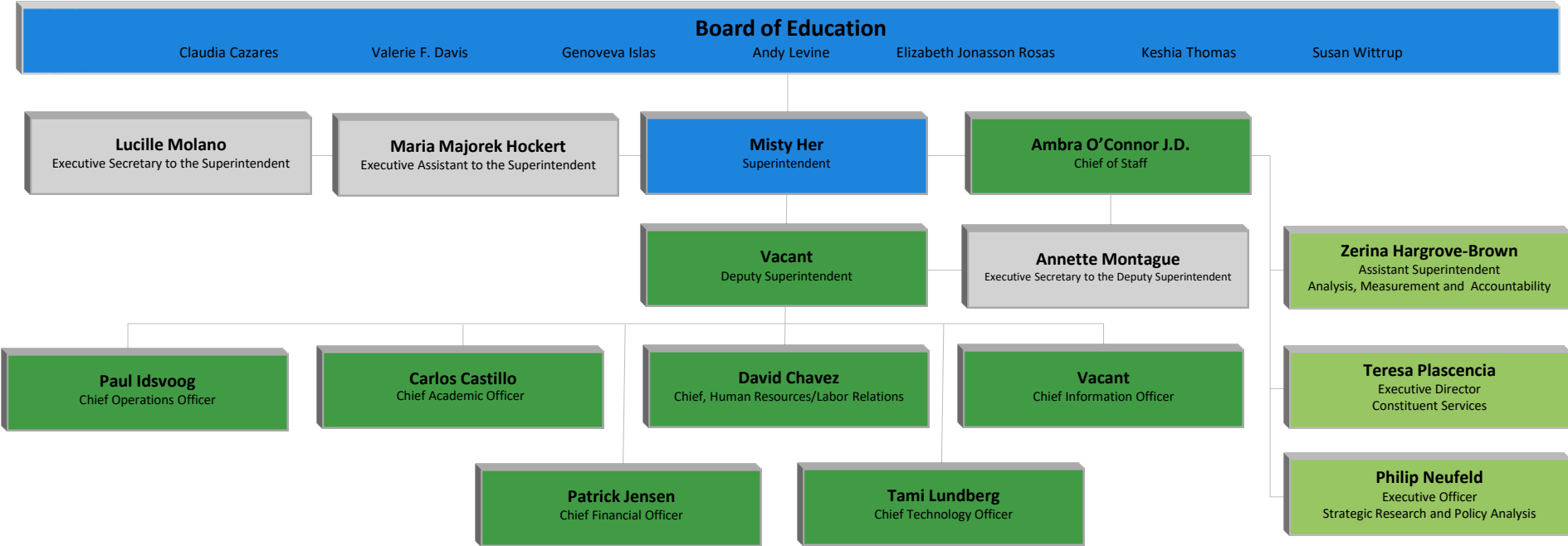
2309 Tulare St., Fresno, CA 93721 • (559) 457-3000 • fresnounified.org

Board Members and Executive Cabinet List

Board Members	Term
Valerie F. Davis, President	November 2026
Veva Islas, Clerk	November 2026
Claudia Cazares	November 2028
Elizabeth Jonasson Rosas	November 2028
Andy Levine	November 2028
Keshia Thomas	November 2026
Susan Wittrup	November 2026

Executive Cabinet	Title
Mao Misty Her	Superintendent
Open	Deputy Superintendent
Patrick Jensen	Chief Financial Officer
Ambra O’Conner, J.D.	Chief of Staff
Carlos Castillo	Chief Academic Officer
Open	Chief Information Officer
Tami Lundberg	Chief Technology Officer
David Chavez	Chief Human Resources/Labor Relations
Paul Idsvoog	Chief Operations Officer

OFFICE OF THE SUPERINTENDENT (559) 457-3884



Board of Education/Superintendent
Chiefs
Direct Reports to Deputy Superintendent
Support Staff

Role of the Board

Governance:

A Board Consisting of seven members governs Fresno Unified. Their responsibility is to represent the voters of the District in policy making and budgetary decisions as provided by the laws of the State of California. Each of the members must live in the specific area he or she represents. Board members serve four-year terms and can be re-elected. The Superintendent is the Chief Executive Officer and educational leader. His/Her duties include overseeing the educational program and making sure the policies and budget decisions of the governing board are carried out.

Role and Responsibilities of the Board:

Per Board Policy 9000 (revised 4/30/25), the Governing Board is elected by the community to provide district-level leadership, based on the community's values and vision while focusing on student outcomes ("Board Work"). The recent change to the Board policy reflects the Board's commitment to being student outcome focused. As such, the Board shall work with the Superintendent to fulfill its major roles, which include:

1. Setting goals and guardrails for the district through a process that regularly involves obtaining community input on their values, while involving families, students, staff, and other community members
2. Providing support to the Superintendent's recommended inputs, interim goals and guardrails ("Superintendent's Work") by:
 - a) Adopting the recommended budget, only upon strict scrutinization that it fully reflects the inputs needed for successfully meeting interim and completed goals and guardrails
 - b) Hiring a Superintendent who demonstrates greatest track record and capacity for reaching Board adopted Student Outcomes Focused Goals (SOFG) and Guardrails
 - c) Establishing and completing an annual Superintendent evaluation based strictly on progress towards Board adopted SOFG and Guardrails
 - d) Regularly monitoring the Superintendent's progress in meeting the Board set goals
 - e) Regularly monitoring Board effectiveness to build board unity and community trust
3. Establishing an effective and efficient organizational structure for the district by:
 - a) Establishing goals and guardrails to guide the Superintendent in their administration of the district
 - b) Employing the Superintendent, and holding them accountable to meeting the goals of the Board, while adhering to the guardrails
 - c) Overseeing the development and adoption of policies
 - d) Establishing budget priorities and adopting the budget
 - e) Regularly re-visiting its SOFG and Guardrails, and amending these as needed
 - f) Ensuring all collective bargaining negotiations remain centered on SOFG

4. Providing support to the Superintendent and staff as they advance the Board's approved Goals without compromising the guardrails by:
 - a) Establishing and adhering to board adopted guardrails
 - b) Making decisions and providing resources that support district goals
 - c) Enduring Board policies are aligned with Student Outcomes Focused Governance in compliance with state and federal laws
5. Ensuring accountability to and transparency for the public for the performance of the district's schools by:
 - a) Overseeing the SOFG monthly data monitoring process
 - b) Serving and making decisions on all local, state, and federally required roles and responsibilities including the work of Board adopted subcommittees
 - c) Monitoring and adjusting district finances at a minimum five times annually
 - d) Providing community leadership, advocacy, and education regarding SOFG process and progress on behalf of students, the district's educational program, and public education to build support at the local, state, and national levels

The Board is authorized to establish and finance any program or activity that is not in conflict with, inconsistent with, or preempted by law. (Education Code 35160)

Board Adopted Goals (January 22, 2025)

- Early Literacy: The percentage of 1st graders who are proficient in literacy based on iReady results will increase from 48% in June 2024 to 80% June 2030*.
- Literacy Intervention: The percentage of 3rd -8th grade students who are more than one year behind as measured by Smarter Balanced (SBAC) English Language Arts (ELA) who make more than one year's growth will increase from 10% in June 2024 to 50% by June 2030*.
- College & Career Readiness: The percentage of students graduating from high school who are college and career ready based on CCI will increase from 43% in June 2024 to 64% by June 2030*.
- Life Skills: The percentage of 6th, 8th, and 12th grade students who demonstrate benchmarked competencies in the skills listed in the Portrait of a Learner using age appropriate assessments will increase by X% in June 2027 to Y% by June 2030 (this goal will have an established baseline in 2027)

Board Adopted Guardrails (January 22, 2025)

- Community Engagement: The superintendent may not propose major decisions to the Board without first having a community engagement plan.
- Equitable Access: The superintendent may not meet the goals by leaving out or denying access to any distinct and/or vulnerable population groups (for example, African American, English Learners, Foster Youth, Homeless and SWD) or schools.

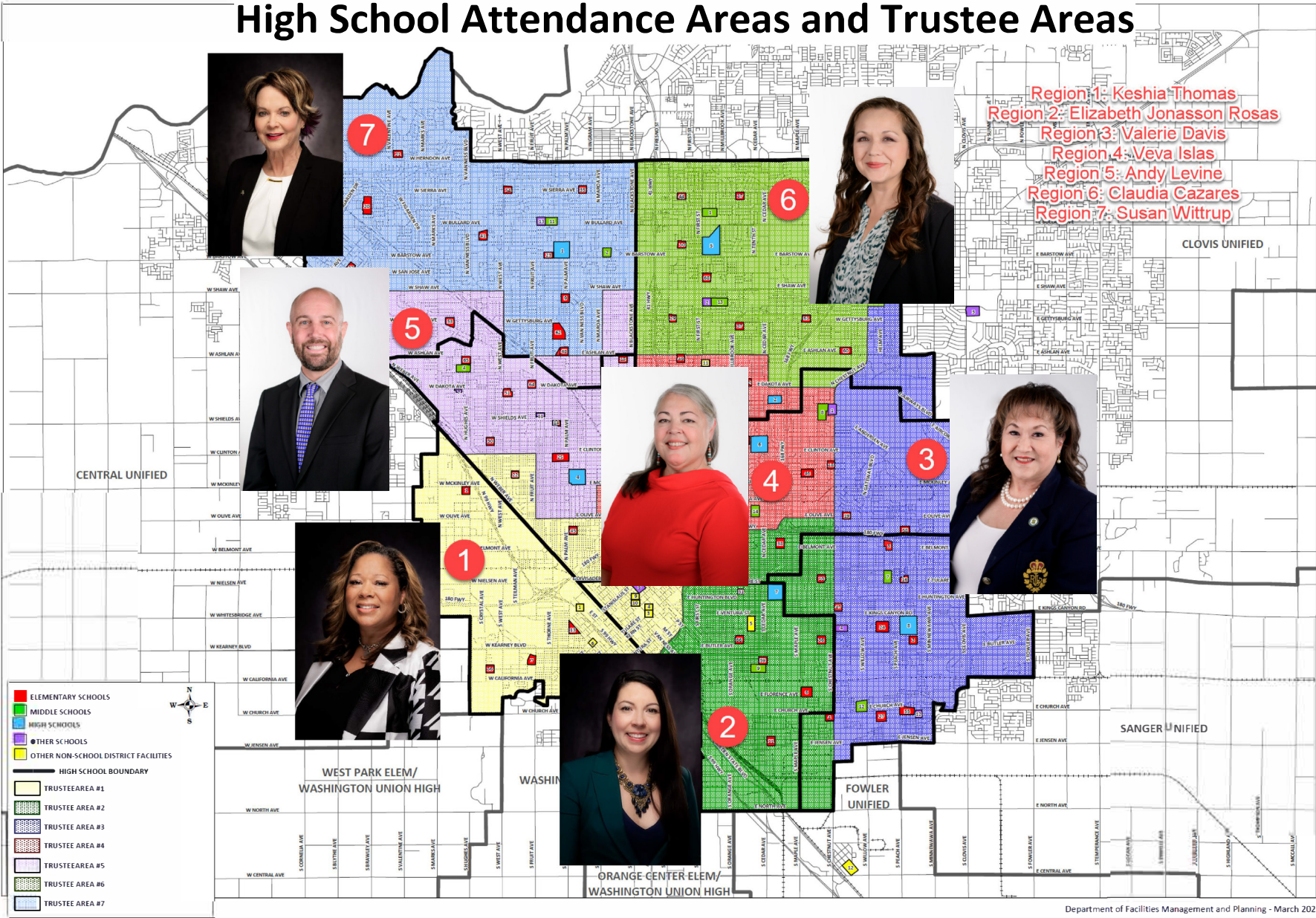
- **Effective Staff:** The superintendent will not allow the hiring, promotion, or lateral movement of staff who are performing “does not meet standard” as defined by CPSELs, CSTPs, and classified standards.
- **Health & Wellness:** The superintendent may not meet the goals at the cost of unreasonably compromising the health and wellness of students and staff. Fresno Unified School District prohibits discrimination, harassment (including sexual harassment), intimidation, and bullying based on actual or perceive

**From Board presentation 1.22.25*



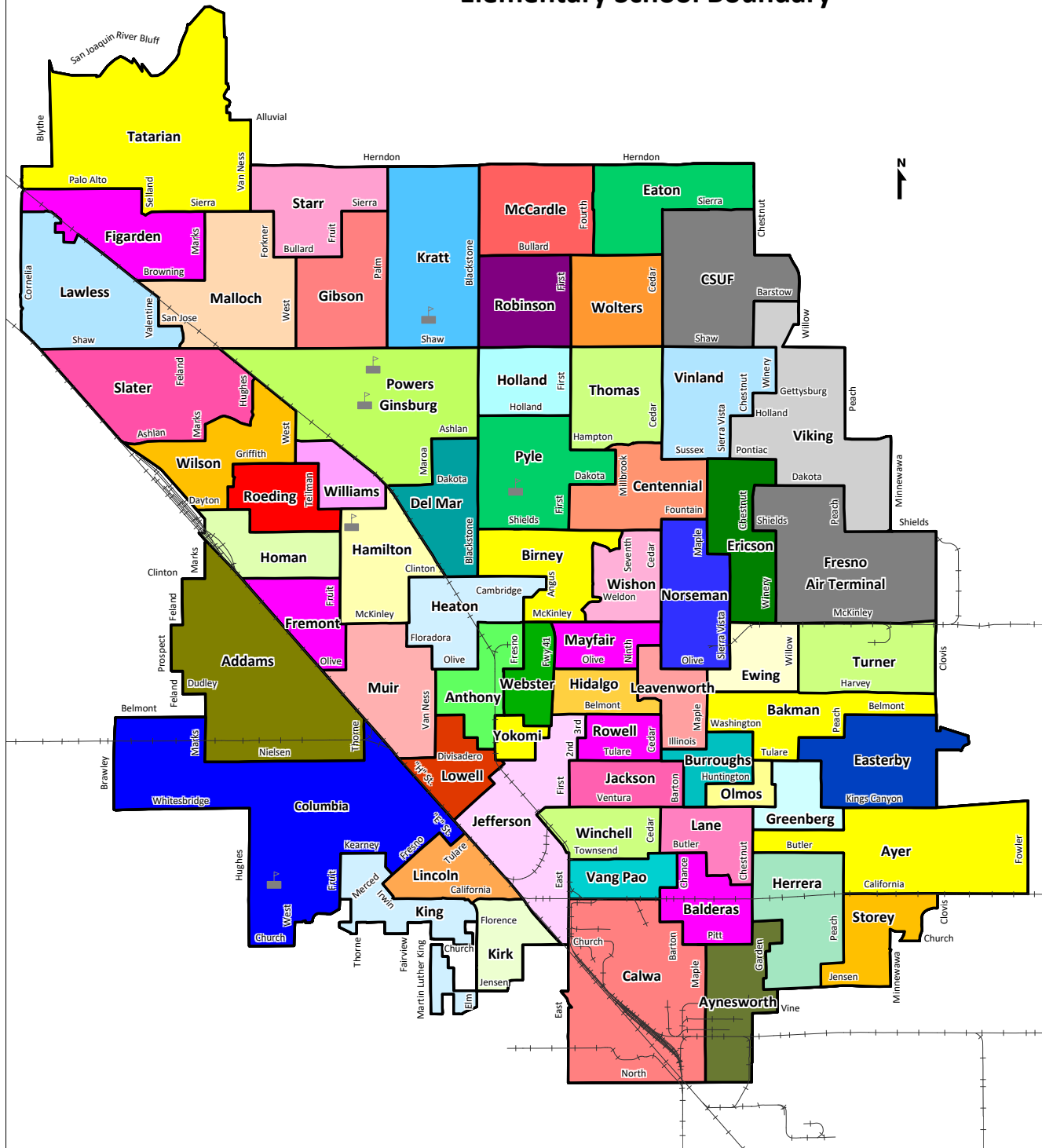
FRESNO UNIFIED SCHOOL DISTRICT

High School Attendance Areas and Trustee Areas

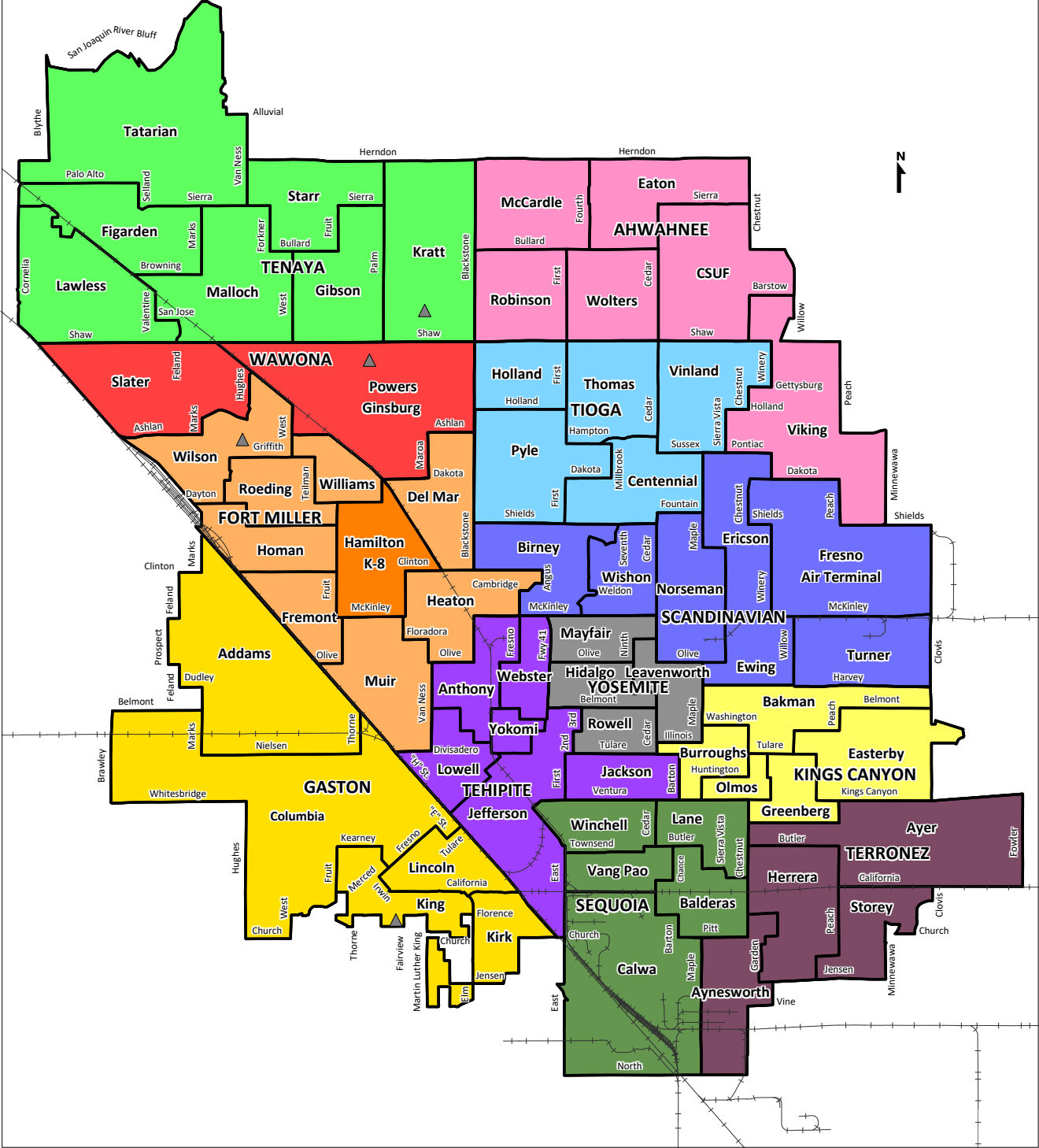


Department of Facilities Management and Planning - March 2022

Fresno Unified School District Elementary School Boundary

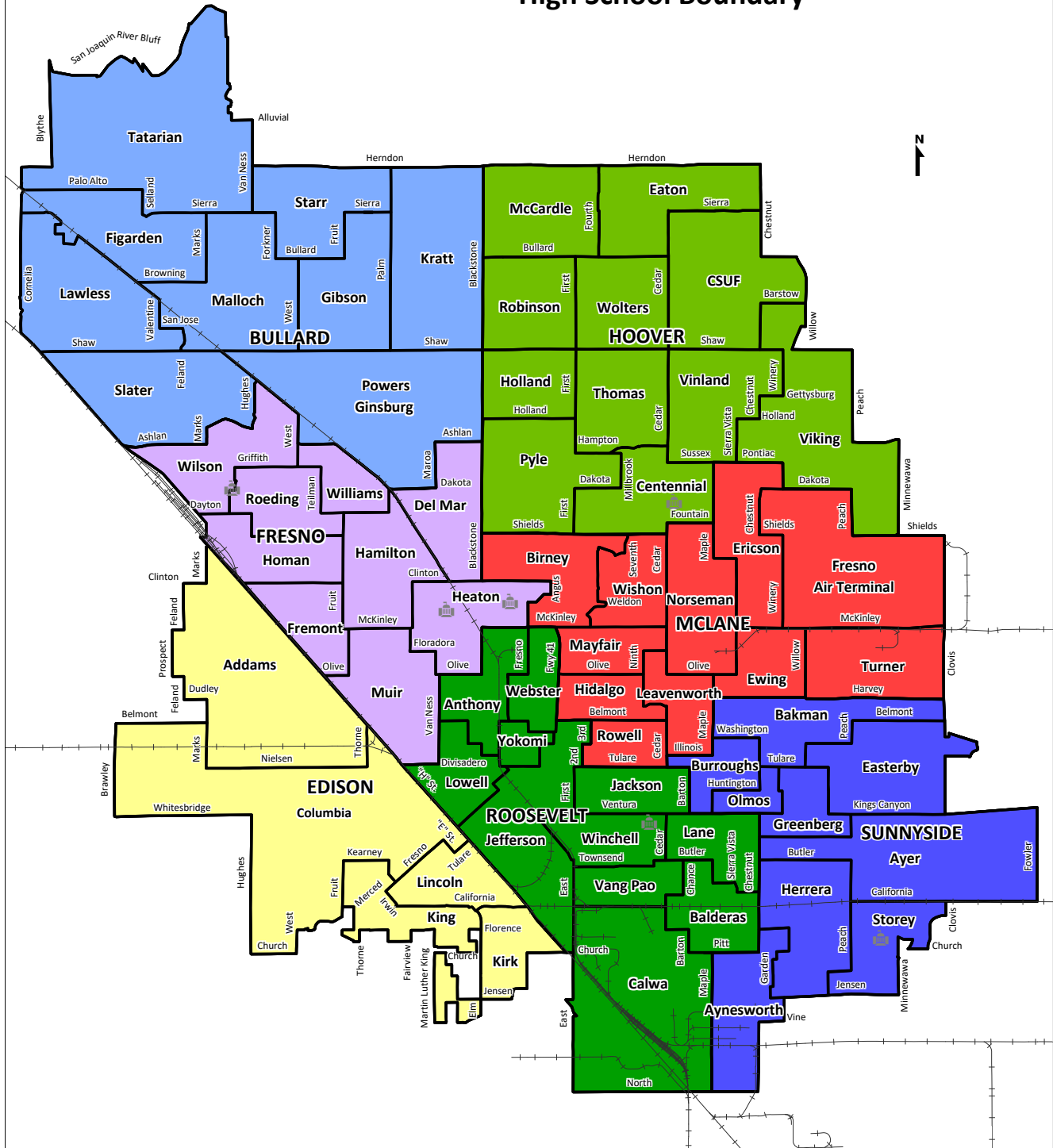



Fresno Unified School District
Middle School Boundary



▲ Baird 5-8 | Bullard TALENT K-8 | Computech 7-8 | Cooper Academy
6-8 Department of Facilities Management and Planning - May 2025

Fresno Unified School District High School Boundary



 Design Science (on FCC Campus) | DeWolf Continuation | Duncan Polytechnical | Farber Educational Campus | Patiño School of Entrepreneurship | Phoenix Secondary 7-12
 Department of Facilities Management and Planning - May 2025

District Overview

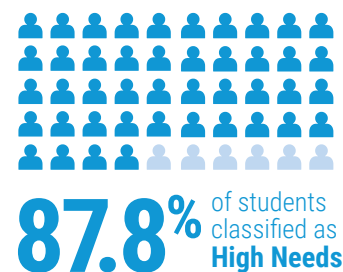
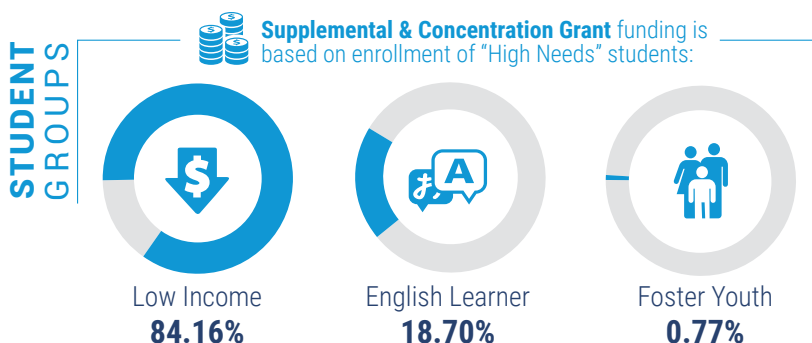
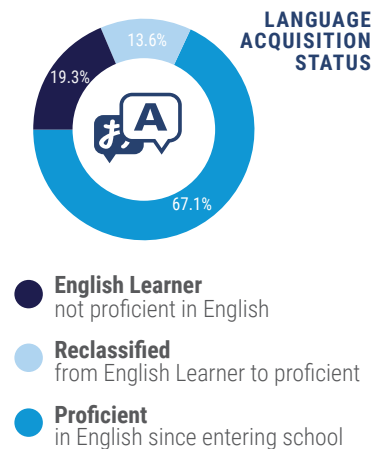
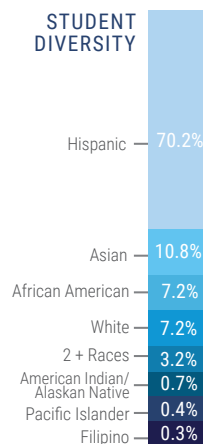
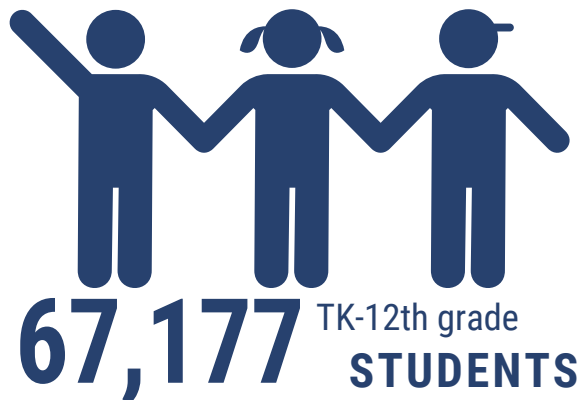
Located in the heart of the Central Valley, Fresno Unified is the third largest school district in California with an enrollment estimated at 67,177 students in grades Pre-K to 12th grade (does not include charter schools), and an additional 10,000 adult learners served through Fresno Adult School. Through high quality instruction, district programs, services and resources, the District is focused on building college and career ready graduates among its 67 elementary schools, 14 middle schools, 10 high schools, 6 alternative schools (to include one adult school), and 3 special education schools. In addition, the district provides oversight and evaluation to 10 neighborhood charter schools.

The students and staff reflect the rich diversity that is the hallmark of Fresno's agriculture community. The student population is 70.2% Hispanic or Latino; 10.8% Asian; 7.2% African American, 7.2% White, 0.7% American Indian/Alaskan Native, 0.4% Pacific Islander, and 0.3% Filipino. The remaining 3.2% are of two or more races or other ethnicities.



DISTRICT OVERVIEW

Fresno Unified School District



10,000+
EMPLOYEES

100*
SCHOOLS



67 Elementary Schools
14 Middle Schools
10 High Schools
6 Alternative Ed/Adult Schools
3 Special Education Schools

*Charter Schools not included in count

Mission:

We nurture and cultivate the interests, intellect, and leadership of our students by providing an excellent, equitable education in a culturally proficient environment.

Vision:

Fresno Unified School District: Where students, families, and staff are valued and empowered to achieve their greatest potential

Values:

- We provide high quality teaching and learning that involves challenging and relevant experiences to produce critical, collaborative, and solution-oriented thinkers
- We create learning experiences that support a wide range of ability and are focused on improving every day with constructive and consistent feedback
- We emphasize learning is enjoyable, engaging, and interactive
- We know all individuals can learn and we demonstrate that by having high expectations and a growth mindset
- We promote all individuals to grow intellectually, emotionally, morally, socially, and culturally
- We demonstrate a passion for life rooted in respecting and understanding one another
- We prepare our students to play active roles in building positive communities
- We create a welcoming place where diversity, equity, and inclusion are at the forefront of all our decisions to create a place where people are treated with respect and compassion
- We strive to ensure that all feel loved, valued, informed, and heard
- We have a responsibility to action and own the consequences of our actions
- We measure and reflect on outcomes to improve the quality of work
- We use evidence-based methods and make data-informed decisions
- We own the intent and the impact of our actions at all levels of Fresno Unified

District Goals Tied to Funding

The Goals support: Student, Family and Staff. The purpose of the Fresno Unified School District Goals is to give the District direction to improve student outcomes. The graphic that follows shows the District Goals and how funding is tied to each in our Local Control Education Plan.

1. Improve academic performance at challenging levels
2. Expand student-centered and real-world learning experiences
3. Increase student engagement in their school and community
4. Increase recruitment and retention of staff reflecting the diversity of our community
5. Increase inclusive opportunities for families
6. This Goal details general investments contributing to all Fresno Unified School District



GOAL

#1



STUDENT GOAL
**Improve Academic Performance
at Challenging Levels**

HIGHLIGHTED **PROGRESS INDICATORS**



IMPROVE PERFORMANCE
ON ELA SBAC

-49.8* **-47.1*** TBD **↑-4.8***
Baseline Year 1 Year 2 Year 3 Outcome



IMPROVE PERFORMANCE
ON MATH SBAC

-80.6* **-75.8*** TBD **↑-35.6***
Baseline Year 1 Year 2 Year 3 Outcome



INCREASE ENGLISH
LEARNER PROGRESS
INDICATOR (ELPI)

46.8% **40.2%** TBD **↑52.8%**
Baseline Year 1 Year 2 Year 3 Outcome



IMPROVE PERFORMANCE
ON CAST

16.0% **16.8%** TBD **↑31.0%**
Baseline Year 1 Year 2 Year 3 Outcome



INCREASE ENGLISH LEARNER
RECLASSIFICATION RATE

6.6% **13.3%** TBD **↑10.0%**
Baseline Year 1 Year 2 Year 3 Outcome

**Data point represents the distance from standard*

GOAL #1
Budgeted Expenditures



Goal #1 Budgeted Expenditures

\$1,186.8M

ACTIONS & EXPENDITURES

1.01	Learning Recovery Emergency Block Grant	\$29.6M
1.02	Additional Teacher Supply Funds	\$4.2M
1.03	Middle & High School Redesign	\$18.2M
1.04	Eliminate Elementary Combination Classes	\$10.6M
1.05	Instructional Supports and Instructional Coaches	\$29.7M
1.06	Additional Teachers Above Base Staffing	\$33.4M
1.07	Additional School Site Administration Above Base	\$13.6M
1.08	Historically Underserved Student Groups	\$5.3M
1.09	Historically Underserved Student Groups- Targeted Support Services	\$0M
1.10	Additional Supports for Libraries	\$1.3M
1.11	BASE: Analysis, Measurement, and Accountability	\$5.4M
1.12	GATE (Gifted and Talented Education)/AP (Advanced Placement)/IB (International Baccalaureate)	\$6.2M
1.13	Expand Alternative Education	\$2.4M
1.14	Maintain Additional Services for Phoenix Community Day School	\$6.2M
1.15	All Teachers are Teachers of English Learner (EL) Students	\$20M
1.16	BASE: After School Tutoring	\$77.6M
1.17	BASE: Extended Summer Learning	\$30.9M
1.18	Expansion of Dual Language Immersion Programs	\$1.4M
1.19	BASE: Instruction	\$509.7M
1.20	BASE: Professional Learning	\$50.5M
1.21	BASE: Technology Access and Support	\$24.7M
1.22	BASE: Early Learning	\$0.8M
1.23	High Quality School Site Health Services	\$20.8M
1.24	Upgrading Access to Technology	\$4.3M
1.25	Student Technology Access and Annual Refresh	\$15.4M
1.26	Regional Instructional Managers	\$2.8M
1.27	Early Interventions	\$3.6M
1.28	Supports for Foster Youth/Project Access – Direct Technical Assistance	\$2.3M
1.29	Supports for Homeless Youth	\$2.5M
1.30	BASE: Special Education	\$253.5M



GOAL

#2



STUDENT GOAL

Student-Centered & Real-World Learning Experiences

Equip every student for future success

Promote intellectual curiosity, critical thinking, and problem-solving in order to be prepared for college and career.



4 Actions & Services



9 Progress Indicators

State priorities addressed:



4. Student Achievement



7. Course Access

GOAL #2

Budgeted Expenditures



Goal #2 Budgeted Expenditures

\$49.1M

PROGRESS INDICATORS



INCREASE A-G COMPLETION RATE



INCREASE AP EXAM PASS RATE



INCREASE SENIORS THAT ARE COLLEGE READY
(as measured by CCI)



INCREASE GRADUATION RATE



ACTIONS & EXPENDITURES

2.01	Linked Learning, ROP, and CTE Pathway Development	\$27.9M
2.02	CTE STEM PK-6 Kids Invent!	\$1.4M
2.03	Men's and Women's Alliance	\$1.5M
2.04	School Counselors & Resource Counseling Assistants	\$18.3M



GOAL

#3



STUDENT GOAL

Increase Student Engagement in Their School and Community

Strengthen our school-community bond

Create a safe and inclusive climate that promotes relationships, involvement, diversity, and our values.



15 Actions & Services



7 Progress Indicators

State priorities addressed:



1. Basic Services



5. Student Engagement



6. School Climate



8. Student Outcomes

GOAL #3

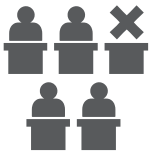
Budgeted Expenditures



Goal #3 Budgeted Expenditures

\$135.1M

PROGRESS INDICATORS



REDUCE CHRONIC
ABSENTEEISM

34.7% **30.3%** TBD
Baseline Year 1 Year 2 **↓25.7%**
Year 3 Outcome



INCREASE STUDENT SENSE
OF SAFETY ON SCHOOL
ENVIRONMENT SURVEY

72.7% **72.5%** TBD
Baseline Year 1 Year 2 **↑75%**
Year 3 Outcome



INCREASE STUDENT SENSE
OF CONNECTION ON
ENGAGEMENT SURVEY

80.4% **81.5%** TBD
Baseline Year 1 Year 2 **↑85%**
Year 3 Outcome



REDUCE
SUSPENSION RATE

7.3% **6.6%** TBD
Baseline Year 1 Year 2 **↓6.4%**
Year 3 Outcome

ACTIONS & EXPENDITURES

3.01 Increase School Allocations for Athletics	\$16.1M
3.02 District-Funded Educational Enrichment Trips	\$4.6M
3.03 District Arts Collaborative Project	\$1.1M
3.04 Increased Funding for Music	\$31.4M
3.05 Student Peer Mentor Program	\$0.7M
3.06 School Climate and Culture Expansion	\$9.3M
3.07 Restorative Practices / Relationship Centered Schools	\$4M
3.08 BASE: Diversity, Equity, and Inclusion/Department of Prevention and Intervention	\$34.6M
3.09 Campus Climate and Culture Teachers	\$1.5M
3.10 Family Engagement Hour Training	\$5.9M
3.11 Mental Health Supports	\$12.8M
3.12 Transportation Services	\$2.5M
3.13 Decrease Suspension Rate to Increase Attendance and Academic Success	\$0M
3.14 Campus Safety Assistants	\$7.7M
3.15 Diversity, Equity, and Inclusion	\$2.9M



GOAL #4



STAFF GOAL
Increase Recruitment and Retention of Staff

Recruit and retain a diverse and skilled staff to enhance educational outcomes and ensure our workforce reflects the community's diversity, fostering a rich learning environment.



1 Action & Service



1 Progress Indicator

State priorities addressed:



1. Basic Services

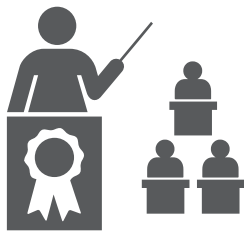
GOAL #4
Budgeted Expenditures



Goal #4 Budgeted Expenditures

\$15.5M

PROGRESS INDICATORS



INCREASE APPROPRIATELY ASSIGNED AND FULLY CREDENTIALLED TEACHERS

Year	Metric
Baseline	93.9%
Year 1	99.9%
Year 2	TBD
Year 3 Outcome	↑ 99.5%

ACTIONS & EXPENDITURES

4.01 BASE: Recruitment, Selection and Retention of Human Capital

\$15.5M

GOAL

#5





FAMILY GOAL

Increase Inclusive Opportunities for Families

Foster an environment that broadens access and participation for all families, ensuring diversity and inclusion are at the heart of community engagement and educational opportunities.



2 Actions & Services



2 Progress Indicators

State priorities addressed:



3. Parent Involvement



6. School Climate

GOAL #5

Budgeted Expenditures




Goal #5 Budgeted Expenditures

\$6.6M

PROGRESS INDICATORS



INCREASE
STUDENT SENSE
OF CONNECTION
ON ENGAGEMENT
SURVEY

Year	Metric
Baseline	80.4%
Year 1	81.5%
Year 2	TBD
Year 3 Outcome	 85%

ACTIONS & EXPENDITURES

5.01

Parent Engagement Investments

\$4.1M

5.02

Expanded Student, Parent and Community Communication

\$2.5M

GOAL #6



Investments Contributing to All Fresno Unified School District Goals

Allocate resources strategically to support and reinforce all district goals, fostering a well-rounded educational experience that prioritizes student achievement, community engagement, and a diverse and inclusive learning environment.



7 Actions & Services



0 Progress Indicators

State priorities addressed:



1. Basic Services



2. Academic Standards



3. Parent Involvement



4. Student Achievement



5. Student Engagement



6. School Climate



7. Course Access



8. Student Outcomes

GOAL #6 Budgeted Expenditures



Goal #6 Budgeted Expenditures

\$298.7M

ACTIONS & EXPENDITURES

6.01	School Site Allocations to be Prioritized by each School's Site Council	\$24.7M
6.02	BASE: Central Office Administration	\$8.1M
6.03	BASE: Business and Financial Services	\$18.4M
6.04	BASE: Operational Services	\$190.9M
6.05	BASE: Other Expenses	\$11.1M
6.06	One-time Recovery Resources	\$37.7M
6.07	School Site Allocations to be Prioritized by each School's Site Council to support the lowest-performing student groups in red on the California School Dashboard	\$7.8M

Strategic Budget Development Process

Budget Development Guided by:

Goals (LCAP)

The **Goals** support: Student, Family and Staff. The purpose of the Fresno Unified School District Goals is to give the District direction to improve student outcomes.

1. Improve academic performance at challenging levels
2. Expand student-centered and real-world learning experiences
3. Increase student engagement in their school and community
4. Increase recruitment and retention of staff reflecting the diversity of our community
5. Increase inclusive opportunities for families
6. This Goal details general investments contributing to all Fresno Unified School District Goals

Core Beliefs and Commitments

Student Learning, High Quality Instruction, Leadership, Safety, Culture

Theory of Action

All processes related to our core business of teaching/learning will provide a stable, long-term framework for improving student achievement

Board Policy on Accountability

Provide the framework of how the school district will measure individual school success

Board Policy on Data Dashboard

Strategic indicators that provide a comprehensive snapshot of the operational health of the district and progress towards the Board's strategic goals

Board Policy of Professional Learning

Build the skills and knowledge of all employees and strengthen the capacity of the entire district to fulfill its educational mission for the benefit of its students

Board Policy on Reserves

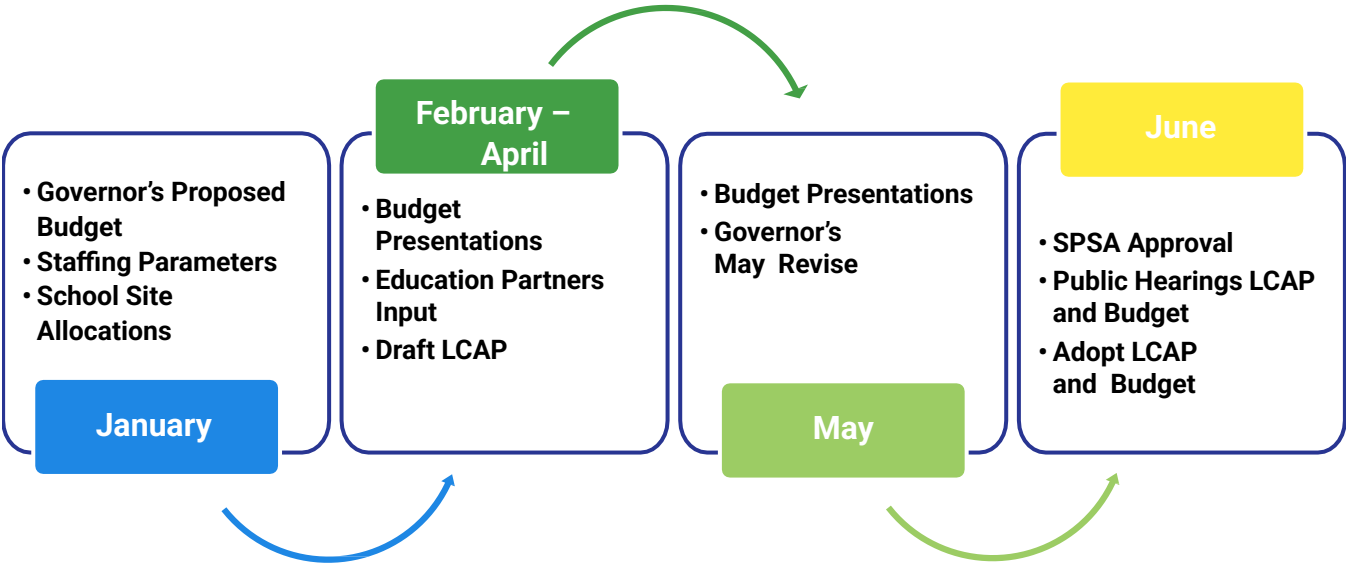
Stable Economic Times

- Reserve for economic uncertainty 5-10%
- Workers' Compensation 90% / GASB 45 funding plan

Volatile Economic Times

- Reserve for economic uncertainty 2-4%
- Workers' Compensation 70% / Suspend GASB 45 funding plan

Financial Reporting Timelines



State Education Budget Proposition 98

Proposition 98, approved by California voters in 1988, establishes a constitutional guarantee of minimum funding for K–12 schools and community colleges. The formula determines the annual funding level based on a combination of factors, including growth in state revenues, per capita personal income, and student enrollment.

Prop 98 creates a stable and predictable funding floor for education, ensuring that schools receive a consistent share of the state budget. The minimum guarantee is calculated using one of three tests, depending on the state’s fiscal condition and revenue growth. In years when revenues decline or grow slowly, the guarantee may be lower. However, during economic recovery, the state is required to accelerate education funding to restore prior-year reductions—this is tracked through what is known as the “maintenance factor.”

Proposition 98 also interacts with the Public School System Stabilization Account (PSSSA), the state’s constitutional rainy day fund for schools, which helps mitigate funding volatility in lean years.

Overall, Proposition 98 plays a central role in shaping California’s education budget, balancing the need for consistent funding with the state’s broader fiscal health.

Proposition 98 funding is determined each year using one of three formulas, known as “tests.” These tests consider changes in state revenues, personal income, and K–12 student attendance to calculate the minimum funding guarantee for K–14 education.

Test 1 – Percentage of General Fund Revenues

- Used rarely, typically in strong economic years
- Guarantees schools and community colleges receive about 40% of the state’s General Fund revenues, regardless of enrollment or income changes

Test 2 – Growth in Per Capita Personal Income

- Used in years of **normal or strong** revenue growthThe guarantee increases based on:
 - ◆ The prior-year funding level
 - ◆ Growth in California per capita personal income
 - ◆ TK–12 student attendance

Test 3 – Growth in General Fund Revenues

- Used in **weaker economic years**
- The guarantee is adjusted based on:
 - ◆ The prior-year funding level
 - ◆ Growth in state General Fund revenues
 - ◆ TK–12 student attendance

- Often results in a lower minimum guarantee, which can create a “maintenance factor” obligation for future repayment

Each year, the state determines which test applies based on economic conditions and budget metrics. The chosen test then sets the minimum funding level required under Proposition 98.

Minimum Guarantee:

The Proposition 98 minimum guarantee is the constitutionally required minimum level of funding that the State of California must provide each year for TK–12 schools and community colleges. This guarantee is designed to ensure consistent support for public education, even during periods of economic uncertainty.

The amount of the minimum guarantee is determined annually using one of the three tests mentioned above based on:

- Growth in state General Fund revenues
- Changes in per capita personal income
- Changes in TK–12 student attendance

The state calculates the minimum guarantee using these tests and selects the one that results in the lowest required funding level, given current economic conditions. In strong revenue years, the guarantee tends to increase; in weaker years, it may decline or grow more slowly. If funding falls below the level previously required, a “maintenance factor” is created, requiring the state to accelerate future funding when revenues improve.

This guarantee provides a predictable and stable funding floor for education, helping local educational agencies plan and deliver essential services for students.

The Guarantee continues to be in Test 1 for 2025/26 (as it has for 2020/21, 2021/22, 2022/23, and 2024/25); the 2023/24 budget year is currently in Test 2 (although suspended at \$98.5 billion). Test 1 requires the state to spend at least as much as it did on K-12 and community colleges in 1986-87 (approximately 40% of the state General Fund). In compliance with the Proposition 98 funding formula, this percentage of General Fund revenues will not be confirmed until the fiscal year is certified (sometime in 2026).

Total TK-14 Proposition 98 base guarantee funding at the time of the Enacted Budget is \$98.5 billion in 2023/24, \$118.0 billion in 2024/25, and \$114.6 billion in 2025/26.

State Rainy-Day Fund/Public School System Stabilization Account (PSSSA):

The Public School System Stabilization Account (PSSSA) is the state’s rainy day fund for TK–14 education, established by voters through Proposition 2 (2014). It is designed to help protect schools and community colleges from significant budget cuts during economic downturns.

When state revenues—especially capital gains taxes—exceed certain thresholds, a portion of those funds is deposited into the PSSSA, subject to specific constitutional criteria. These deposits are made only when certain conditions are met, including:

- Strong growth in state revenues
- No existing maintenance factor obligation under Proposition 98

- Sufficient funding already provided to schools under the minimum guarantee

Funds in the PSSSA can be withdrawn in years when the Proposition 98 minimum guarantee declines, helping to smooth out volatility and stabilize education funding.

The PSSSA works in tandem with the broader Budget Stabilization Account (BSA) to strengthen the state’s overall fiscal resilience and support long-term investments in public education.

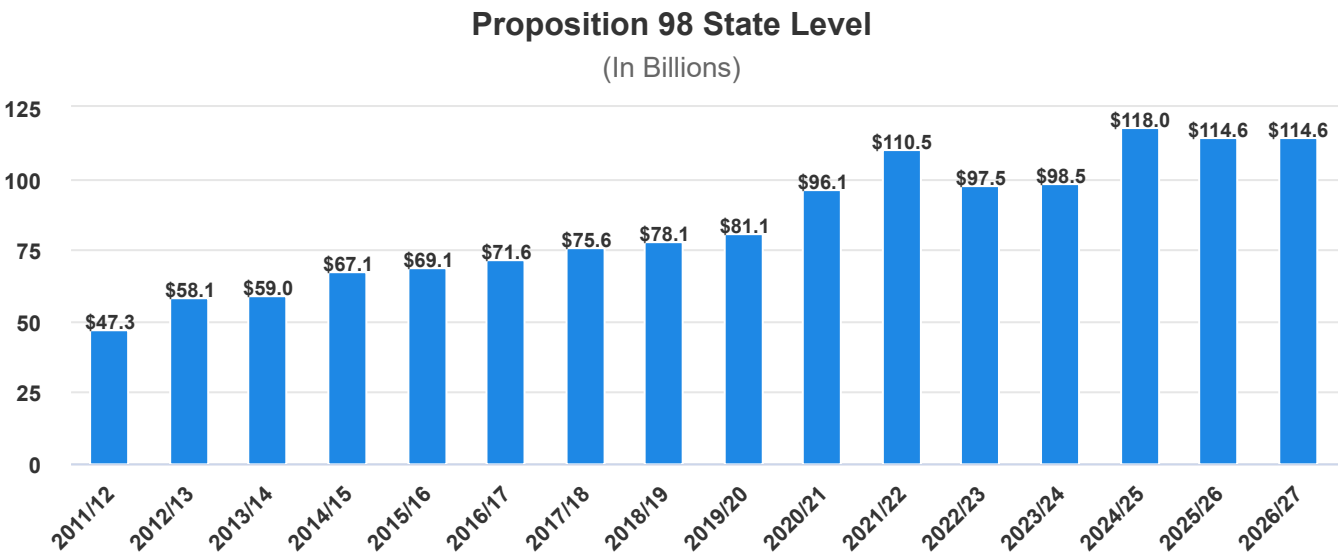
The Enacted Budget maintains the withdrawals of \$8.4 billion from the Public School System Stabilization Account (or Rainy-Day Fund) for the 2023/24 budget year. The budget also includes a mandatory deposit of \$455 million for 2024/25 (this is a mandatory deposit). In addition, a year-over-year decrease in the Prop 98 Guarantee triggers a mandatory withdrawal of \$455 million in 2025/26 which will exhaust the remaining Prop 98 Rainy Fund balance (for the second consecutive year).

Why does this matter? There is a statutory cap of 10 percent on a school district reserve in fiscal years immediately succeeding those in which the balance in this Account is equal to or greater than three (3) percent of the total TK-12 share of the Prop 98 Guarantee. Due to the reduction in deposits based on lower revenue in prior years, the local reserve cap is not triggered in the 2025/26 budget year.

The chart below shows the state’s education funding through Proposition 98 from 2011/12 to the present. Due to the current uncertainties with capital gains and income tax revenues, the Governor is proposing to only appropriate 118.0 billion vs. the current estimate of \$119.9 billion as a hedge against revenue shortfalls.

A copy of the Governor’s Budget can be found at:

Source: [2025-26 Enactment Budget Summary - TK-12 Education](#)



LCFF Funding

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. The LCFF is California's formula for determining the level of state funding provided to school districts. LCFF funds include a base level of funding for all Local Educational Agencies (LEAs), and extra funding called "supplemental and concentration" grants; these are based on the enrollment of high needs students (foster youth, English learners, and low-income students) at a given LEA.

The LCFF gives the school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

It is important to note that the LCFF funding includes the COLA increase of 2.3% for the budget year 2025/26.



LCAP DEVELOPMENT & PARTNER ENGAGEMENT

How is the LCAP developed?



The LCAP is developed through a collaborative process that involves working with parents and other educational partners (parents, staff, students, and community members). By gathering input and feedback from these partners, we are able to create a plan that supports student learning and well-being and that reflects the needs and priorities of our community



TIMELINE OF LCAP DEVELOPMENT



JULY-AUGUST



- **Plan** to engage educational partners



SEPTEMBER-JANUARY



- **Connect** with the community and collect feedback



FEBRUARY



- **Present** mid-year update to Board of Education
- **Write** the LCAP draft



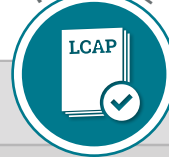
MARCH-APRIL



- **Receive** input on the draft
- **Update** and revise the draft



MAY-JUNE



- **Feedback** from PAC and DELAC
- **LCAP Public Hearing**
- **BOE** approves LCAP/Budget

Key Point:

The final authority for all budget decisions at Fresno Unified School District is the Board of Education



Listening to our Educational Partners

Key Themes from Feedback:



Academics
Focus on improving academic performance



Engagement/School Climate
Increase engagement opportunities



Staff Support
Provide support and resources for staff



Mental/Physical Health
Support the mental & physical health of students



School Safety
More plans, protocols, resource officers

BY THE NUMBERS



44+
ENGAGEMENT OPPORTUNITIES



8,387
SURVEYS



9,059
PARTICIPANTS

Fresno Unified Driving Governance - Budget

Education Code section 42127 requires the Governing board of each school district to adopt a budget on or before July 1st and be prepared in the format prescribed by Education code 42126. Once adopted, the budget is submitted to the County Office of Education for review and certification.

The Governing Board has adopted a Board Policy (BP) that addressed the critical nature of sound budgeting practices (Board Policy 3100 - Business and Non Instructional Operations). The district budget must:

- Show a complete plan and itemized statement of all expenditures and revenues for the following fiscal year
- Show a comparison of revenues and expenditures against current year
- Include appropriations limit and total appropriations subject to limitations as determined pursuant to Government Code 7900-7914
- In stable economic conditions, budget plan must provide general reserve for economic uncertainty of five (5) to ten (10) percent; Workers Compensation liability reserve at 90 percent; full funding for the General Liability reserve; and for the Health Fund Incurred but Not Paid Claims reserve; and, adhering as closely as possible to the 50-year plan to fund the GASB 75 Liability reserve.
- In volatile economic conditions, general reserve for economic uncertainty of **two (2) to four (4) percent**; Workers Compensation liability reserve at seventy (70) percent; and, suspending contributions from the Unrestricted General Fund to the GASB 75 Liability reserve, after consultation with the County Superintendent.
- Hold a public hearing on the proposed budget (Ed code 42103 and 42127)
- The Board shall adopt the district budget at a public meeting held after the date of the public hearing but on or before July 1 of each year.
- The Board shall adopt the budget following its adoption of the LCAP, or annual update to the LCAP, and the LCFF budget overview for parents/guardians
- The budget that is presented must adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction
- No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file with the County Superintendent of Schools the adopted district budget and supporting documentation
- If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to their recommendations at a public meeting on or before October 8th. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations

Budget Criteria and Standards

- The Superintendent or designee shall develop a district budget in accordance with state criteria and standards specified by the State as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, unrestricted general fund balance, and reserves
- In addition, they shall provide the supplemental information which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures
- The district budget shall provide for increasing or improving services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth.
- The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures

Long-Term Financial Obligations

- The district's current-year budget and multi-year projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims
- The Board shall approve a plan for meeting the district's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations
- When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of OPEBs, the Board shall disclose, whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year
- When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims, the Board shall disclose, whether or not it will reserve in the budget sufficient amounts to fund the present value

of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve

Budget Amendments

- No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act
- Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures
- In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections

General Fund Expense & Revenue Classifications

The overview below details the various classification in both revenues and expenditures with notes on large changes.

Revenue:

- Local Control Funding Formula
 - ◆ The increase to the LCFF funding is due primarily to the COLA and the change in TK staffing ratio to students; ratio is now 10:1
- Federal Revenue
 - ◆ Decrease primarily to the district fully expending the remaining COVID relief funds
- Other State Revenue
 - ◆ Special Education funding increased with COLA
 - ◆ New cohort of sites added to Community Day School
- Other Local Revenue
 - ◆ Interest revenue planned down due to current trend

Expenditures:

- Certificated Salaries
 - ◆ Salary increases due to Step/Column adjustments
 - ◆ Planned 5.5% ongoing increase and 2.5% one-time payment
 - ◆ Attrition adjustments
 - ◆ Re-deployment of Teachers on Special Assignment to classroom
 - ◆ Staffing adjustments for class size reduction per contract
- Classified Salaries
 - ◆ Salary increases due to Step/Column adjustments
 - ◆ Planned 5.5% ongoing increase and 2.5% one-time payment
 - ◆ Attrition adjustments
- Fringe Benefits
 - ◆ Increases driven by the increase in personnel expense
- Books, Supplies & Other Materials
 - ◆ Increase of classroom allocation for FTA members from \$500 to \$900
- Contract Services/Other Operating Expenditures
 - ◆ Increased estimated utility costs

- ◆ Increase to Workers' Compensation costs for district
- ◆ Increase to contract for graduation and officiating
- Capital Outlay
 - ◆ Decrease in capital projects with General Fund dollars generated from the COVID relief funding

Significant Accounting Policies And Terms

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and by the American Institute of Certified Public Accountants.

Due to construction projects often taking longer than one year, the District prepared multi-year budgets for projects accounted for in all Capital Project Funds. Anticipated revenues and expenditures for all projects were budgeted in fiscal year 2024/25. The available balances at year-end will become the revised budget for fiscal year 2025/26.

The District is a fiscally accountable district which means the District issues its own payroll and vendor warrants. The District is still subject to oversight by the Fresno County Superintendent of Schools (FCSS). The District must submit its first interim budget, second interim budget, adopted budget, and actual financial reports to FCSS for review and approval. FCSS requires the District to do internal audits of each of its warrant registers. Additionally, on a periodic basis, FCSS will conduct audits of those District warrants issued. The following is a summary of the significant accounting policies:

Fund Accounting: The accounts of the District are organized based on funds or account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures, as appropriate. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and how spending activities are controlled. The District accounts are organized into major and non-major governmental, proprietary, and fiduciary funds.

Governmental Funds:

- The General Fund is the main operating fund of the District and is used to manage all financial resources except those required to be accounted for in another fund.
- The Building Fund accounts for the acquisition of major governmental capital facilities and buildings from bond proceeds.
- The Capital Facilities Fund accounts for revenues received from developer fees.
- Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds in this category include the Adult Education Fund, Child Development Fund, Cafeteria Fund, and Deferred Maintenance Fund.
- Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. Funds in this category include the County School Facilities Program Fund and the Special Reserve Fund.
- Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Bond Interest and Redemption Fund is an example of a debt service fund.

Proprietary Funds:

- One type of Proprietary Fund is the Internal Service Fund. This fund renders services to other organizational units of a Local Educational Agency on a cost reimbursement basis. The fund is generally self-supporting. Health and welfare activities are accounted for in this fund.

Fiduciary Funds:

- This type of fund is used to account for assets held by the LEA in a trustee or agency capacity for others that cannot be used to support the LEA's own programs. Pension (and other employee benefit) trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit plans, or other employee benefit plans. The Retiree Benefit Fund is an example of this type of fund.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide revenues and expenditures are recorded using the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Accrual:

- Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual:

- Revenues are recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Revenue from property taxes are recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements are recognized in the fiscal year in which all eligibility requirements have been satisfied.
- Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first then unrestricted resources as they are needed.

Budgets and Budgetary Accounting: Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing is conducted prior to adoption to receive comments. The budget is revised by the District's Governing Board during the year to consider unanticipated income and expenditures. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are initiated. Encumbrances are liquidated when the commitments are paid.

Inventories: Inventories are recorded using the consumption method, in that inventory acquisitions are initially recorded in inventory accounts and the cost is recorded as expenditure at the time items are requisitioned. Inventories are valued on the weighted average method. Reported inventories are equally offset by a fund balance reserve which indicates that these amounts are not available for appropriation and expenditure even though they are a component of net current assets.

Prepaid Expenditures: The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District chooses to report expenditures in the benefiting period.

Capital Assets: Assets purchased or acquired with an original cost of \$15,000 or more are reported as capital assets (the limit is \$5,000 if Federal funds are being used). (*Board Policy 3400*)

Fund Balance Categories: GASB 54 requires the fund balance amounts to be properly reported within the fund balance categories below:

- Non-spendable – This is the fund balance associated with revolving cash funds, inventories and prepaids.
- Restricted – This includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed – This includes amounts that can be used only for the specific purposes determined by a formal action of the Governing Board (the District’s highest level of decision-making authority).
- Assigned – These funds are intended to be used by the government (District) for specific purposes but do not meet the criteria to be classified as restricted or committed.
- Unassigned – This is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications.

Source: California School Accounting Manual, 2019 Edition

What is a Fund?

California state law requires districts to organize their financial reporting by “fund”. The California School Accounting Manual (CSAM), which governs school district budgeting and accounting processes in the state, defines a “fund” as, “a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances. These funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.” (Section 101)

Local educational agencies (LEAs) such as Fresno Unified, use these funds to summarize their financial activities and status. The principal role of these funds is to clearly demonstrate fiscal accountability by separating the financial transactions of the LEA into different categories.

There are three different types of funds: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

Governmental Funds consist of:

- General Fund (main operating fund for the school district)
- Special Revenue Fund (used to account for special revenue sources that are restricted or committed to an expenditure for specified purposes, other than debt service or capital projects)
- Capital Projects Fund (used to account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets that are not financed by proprietary funds or trust funds)
- Debt Service Fund (used to account for the accumulation of restricted, committed, or assigned resources for, and the payment of, principal and interest on general long-term debt)
- Permanent Fund (used to report resources for which a formal trust agreement exists and that are restricted to the extent that the earning, but not the principal, may be used for the purposes that support the LEA’s own programs)

Proprietary Funds consist of:

- Enterprise Fund (used to account for activities for which fees are charged to external users for goods or services)
- Internal Service Fund (used to account for goods or services provided on a cost-reimbursement basis to other funds or departments within the LEA and, occasionally, to other agencies)

Fiduciary Funds consist of:

- Pension Fund/and other employee benefits (used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post employment benefit plans, or other employee benefit plans.
- Agency Fund (used to account for resources in which the LEA’s role is purely custodial such as Student Body Fund)

(Source: California School Accounting Manual, October 2011)

Fresno Unified Fund Listing

General Fund*:

- Unrestricted – Fund 03
- Restricted – Fund 06

*A general fund is a governmental fund that accounts for all financial resources not specifically designated for other funds and is the primary operating fund. *Unrestricted* revenue includes money from taxes, fees, and other sources that aren't legally obligated to be used for specific programs whereas *Restricted* revenue has specific designations on how the funds can be spent.

Special Revenue Funds:

- Student Activity Special Revenue Fund – Fund 08
- Adult Education Fund – Fund 11
- Cafeteria Fund – Fund 13
- Child Development Fund – Fund 12
- Deferred Maintenance Fund – Fund 14

Capital Projects Funds:

- Building Fund – Fund 21
 - ◆ Adult Education Building Fund
 - ◆ Measure M, Series A Building Fund
 - ◆ Measure M, Series B Building Fund
 - ◆ Measure H, Series A Building Fund
- Capital Facilities Fund – Fund 25
- County School Facility Fund – Fund 35
- Reserve for Capital Outlay – Fund 40

Debt Service Funds:

- Bond Interest & Redemption Fund – Fund 51

Internal Service Funds:

- Health Fund – Fund 67
- Liability Fund – Fund 68
- Worker's Compensation Fund – Fund 69
- Defined Benefits Fund – Fund 70



Fiduciary Funds:

- Post Retirement Fund – Fund 71



2025/26 Budget Development

Budget Preparation/Process: This is the first step in the development of the budget. The district projects the costs to continue existing programs, adjusts any costs related to enrollment projections, and factors in any other outside costs not controlled by the District (such as insurance, retirement contributions, legal costs, etc).

Estimates are also done to project federal, state and local revenues. Beginning balances for the year are calculated based on the estimated actuals of the current fiscal budget year.

Departments are asked to review any potential budget requests (either increase or decrease) to their current fiscal year and submit for review. Presentations are made for both Board and public input. Final approval of the Adopted Budget is required by June 30th.

Capital projects often take longer than one budget year to complete; expenses are posted to Fund 35 as they are incurred; at the end of the FY, any remaining expenses will roll to the next BY. As a result, while planned projects might be slated for FY 2025/26, a large portion of the expense could be rolled into the future budget year. The anticipated revenues and expenses were budgeted in 2024/25 and any fund balance rolls into 2025/26 as the revised budget (once audit is completed). A list of current projects can be found in the Financial Section labeled "Projects Funded by Outstanding Bonds".

Budget Revisions/Adjustment: The budget department and financial services division either receives or initiates well over 12,000 requests annually to make adjustments to the adopted budget (most are in the form of budget transfers). There are certain limitations on what a site or department can initiate (i.e., they cannot transfer funds from a restricted program such as Title I funds to an unrestricted fund). Budget adjustments are generally moving funds from one object to another but not increasing the overall budget for the given department.

- Budget Revisions are generally done on a schedule (i.e. first interim, second interim, etc) and often require Board approval. Revision parameters that require Board approval are:
 - ◆ Any adjustment from Undistributed Reserves
 - ◆ Any revisions that change the number of ongoing positions
 - ◆ Any revisions to reflect unanticipated new revenue during the fiscal year

Estimates: The 2024/25 Year-End Estimated ending balance at Second Interim was projected at \$128.0 million. The revised projected Unrestricted General Fund ending balance is \$127.3 million. The difference of \$700,000 is due mainly to the following components:

- Local Control Funding Formula - recognize an increase due to actual Period 2 attendance reports for an increase of \$200,000
- Local Revenue - recognize an increase in interest income of \$1.3 million
- Supplies, Services and Capital Outlay - recognize increased expenditures of (\$1.8) million in the following areas:
 - ◆ Transportation - increased cost due to more routes (\$2.2) million

- ◆ Saving of school site and department supplies \$400,000
- Contribution to Health Fund - as a result of new labor agreement, an additional \$1.0 million will be contributed annually from the Health Fund to the General Fund in fiscal years 2024/25 and 2025/26

As discussed earlier, the minimum reserve level is 2%, however in order to plan for the fiscal uncertainty of the future, the district has continued to operate with higher reserve levels. These will continue to be adjusted and monitored to reflect the current budgetary needs of the budget using sound fiscal policies.

Budget: The 2025/26 Adopted Budget includes recommendations to address the challenges the district is facing with lower enrollment, lower attendance, and lower Cost-of-Living Adjustments. The Board of Education has engaged in Student Outcomes Focused Governance. “The framework is built around six research-informed competencies that describe school board behaviors and the degree to which they create the conditions for improvements in student outcomes: Vision & Goals, Values & Guardrails, Monitoring & Accountability, Communication & Collaboration, Unity & Trust, and Continuous Improvement.”

The Goals established by the Board of Education include Early Literacy, Literacy Intervention, College and Career Readiness, and Life Skills.

In addition, the multi-year estimates include increases in expenses based on current employee bargaining agreements, an increase in transportation reimbursements (based on prior year), and PERS employer cost increases to name a few. State budget contractions are also taken into account in projecting future revenue.

Source: [California Budget](#)

Budget Focus by Goals

For the 2025/26 Adopted Budget year all expenditures have been aligned to the following goals (Board Adopted Goals):

- Early Literacy: The percentage of 1st graders who are proficient in literacy based iReady results will increase from 48% in June 2024 to 80% in June 2030
- Literacy Intervention: The percentage of 3rd-8th grade students who are more than one year behind as measured by Smarter Balanced (SBAC) English Language Arts (ELA) who make more than one year's growth will increase from 18% in June 2024 to 30% by June 2030
- College and Career Readiness: The percentage of students graduating from high school who are college and career ready based on CCI will increase from 43% in June 2024 to 64% by June 2030
- Life Skills: The percentage of 6th, 8th , and 12th grade students who demonstrate benchmarked competencies in the skills listed in the Portrait of a Learner using age-appropriate assessments will increase by X% in June 2027 to Y% by June 2030 (benchmarks will be set in 2027)

In addition, we have further categorized the planned expenditures into the following:

Ongoing: Planned addition to budget, either personnel or supply/contract is planned to continue beyond the current budget year

One-time: These are programs that are being funded using the district allocation of one-time funds from the State (not guaranteed to continue into the next fiscal year)

Budget Assumptions

Local Education Agencies (LEAs) are required to adopt a budget prior to July 1st of each year (the fiscal year is from July 1-June 30). The “adopted budget” is only the first blueprint of what the LEA expects in revenues and expenditures since the preparation of this budget started well before the State finalized the budget for the year. Since the State finalizes its fiscal budget on June 30th, there are times when adjustments are required. A school district has 45 days to present a revised budget to the Board from the date the State budget was enacted.

The 2025/26 assumptions outlined are based on guidance received from School Services of California (“SSC”), as well as the Governor’s May Revised Budget for 2025/26 (“the May Revise”) information:

- The Governor’s summary states *“the Budget cautioned that the most significant immediate risk to the budget outlook was substantial changes in federal policy, specifically, broad-based tariffs.”*
- *“Washington’s imposition of tariffs has driven a downgrade in both the economic and revenue forecasts.”*
- *“Transformational changes continue in TK-12 education as the May Revision reflects the full implementation of transitional kindergarten, full funding for school meals for all, and free access to expanded school day and school year enrichment and academic support for thousands of students.”*
- The May Revision forecasts a “growth recession” which is *“marked by a substantial slowdown in Gross Domestic Product (GDP) growth combined with lower job growth and higher unemployment.”*
- *“The Budget solves a \$12 billion deficit for 2025-26. Unlike the last two years, during which the state also faced budget deficits, this year’s approach includes a significant number of reductions to ongoing programs that result in greater savings in future years.”*
- The 2025/26 budget proposal relies on a combination of reductions, borrowing, and funding shifts including deferring cash from June 2026 to July 2026.
- The prior guidance in January 2024 from SSC projected the cost-of-living adjustments (COLA) as follows: 2.46% 2025/26, 3.52% in 2026/27, and 3.63% in 2027/28. Current guidance projects the funded COLAs as follows: 2.30% in 2025/26, 3.02% in 2026/27, and 3.42% in 2027/28. Furthermore, the proposed budget included funding for transitional kindergarten to lower the adult to student ratio of 10:1 of \$5,404 per ADA. These proposals equate to an increase of \$8.1 million in 2025/26 (\$5.1 million from the January Governor’s Proposal). Further increases are also projected of \$25.8 million and \$26.6 million in 2026/27, and 2027/28, respectively.
- The LCFF assumptions include a 92% attendance rate in 2025/26, 2026/27, and 2027/28 and a decline in student enrollment in 2025/26, 2026/27, and 2027/28 of approximately 650 students, 1,300 students, and 1,100 students, respectively.
- The May Revise proposes California State Teachers’ Retirement System (CalSTRS) employer costs will remain at 19.10% in 2025/26, 2026/27 and 2027/28.

- The May Revision proposed California Public Employees' Retirement System (CalPERS) employer costs have been updated from the Governor's January Proposal to the May Revision at 26.81% in 2025/26, 26.90% in 2026/27, and 27.80% in 2027/28.



2025/26 Adopted Budget Priorities

Area/Department	Overall School Site Investments	Ongoing/ One-time
LCFF	2.30% COLA, equates to a increase of approximately \$10.1 million	Ongoing
Education Protection Account	For 2025/26, the EPA funds are estimated to be 28% of the LCFF funds. This equates to \$126.9 million. All funds will be used to support teacher salary and benefit costs	Ongoing
Designated Schools	In accordance with the current employee bargaining agreement proposal, the 2025/26 SY includes the elimination of the additional 30 minutes and reduces the number of professional learning days from 10 additional days to 5 self-directed transitional days	Ongoing
Elementary Site Investments	Investments include: Classroom teachers provided per the collective bargaining agreement; Resources for an additional teacher provided at designated elementary schools and an instructional coach at each elementary school; Classroom kindergarten aides are provided to each elementary school; Custodial staff provided based on square footage; Clerical supports including an office manager, office assistant, library technician, and home school liaison; Health care professionals include a registered nurse, licensed vocational nurse or health assistant, and a school psychologist; Site leadership positions include a principal and vice principal	Ongoing
Middle School Site Improvements	Investments include: Classroom teachers provided per the collective bargaining agreement; Safety investments include campus safety assistants; Custodial staff provided based on square footage; Clerical supports include an office manager, office assistant, attendance records assistant, library technician, and a school psychologist; Health care professionals include a registered nurse, licensed vocational nurse or health assistant, and a school psychologist; Site leadership positions include a principal, vice principal, guidance learning advisor, and counselor	Ongoing
High School Site Improvement	Investments include: Classroom teachers provided per the collective bargaining agreement; Additional teachers include professional learning updraft system teams, librarian, targeted improvement actions; Safety investments include a school resource officer, probation officer, and campus safety assistants; Custodial investments provided based on square footage and may include a PE custodian, pool custodian, and auditorium as necessary based on school facilities; Clerical support include an office manager, registrar, assistant registrar, financial technician, office assistant, attendance records assistant, library technician, and resource counseling assistant; Health care professionals include a registered nurse, licensed vocational nurse, and school psychologist; Site leadership positions include a principal , vice principal, counselor, campus culture director, and athletic director	Ongoing
Teacher Instructional Supplies	In accordance with the current employee bargaining agreements, the 2025/26 budget includes an ongoing increase from \$500 to \$900 per FTA bargaining member of \$1.9 million	Ongoing
Alternative Education	Reduction of 1.0 FTE Executive Director, 1.0 FTE Office Assistant, and travel and supplies totaling a decrease of (\$390,000)	Ongoing
Analysis, Measurement & Accountability	Reduction of 2.0 FTE Executive Directors, 1.0 FTE Tech Specialist III, and add a 1.0 FTE Director totaling a net decrease of (\$419,000)	Ongoing
Business & Financial Services	Reduction of 1.0 FTE Employee Service Center Specialist and 1.0 FTE Analyst I, totaling a decrease of (\$273,000)	Ongoing
Career Technical Education	Reclassification of 0.6 FTE to Coordinator II for an increase of \$22,000	Ongoing
College & Career Readiness	Shift of 10.0 FTE Counselors (funded by A-G Grant through 2024/25) to FTA Student Support Allocation	Ongoing
Community Schools	Reduction of contracts of (\$85,000)	Ongoing
Curriculum & Instruction	Reduction of 1.0 FTE Secretary II, a 1.0 FTE Literacy Coach, and supplies totaling a decrease of (\$281,000)	Ongoing
Curriculum & Instruction	Support 2.2 FTE Teachers to match Learning Communities for School Success Program Grant of \$325,000	One-time
Department of Prevention & Intervention	Reduction of 1.0 FTE Mentor Program Facilitator, a 1.0 FTE Secretary, a 1.0 FTE Manager II, a 1.0 FTE Intervention Specialist, conversion of 3.0 FTE Manager II to Manager III, conversion of 1.0 FTE Climate Specialist to 1.2 FTE Teacher and reduce supplies and contracts totaling a decrease of (\$923,000)	Ongoing

ORGANIZATIONAL SECTION

Area/Department	Overall School Site Investments	Ongoing/ One-time
Department of Prevention & Intervention	One-time allocations for 2025/26 and 2026/27 for the following supports: 3.0 FTE Counselors, 1.0 FTE Office Assistant, 9.0 FTE Social Workers, 2.0 FTE Behavioral Intervention Specialist, 1.0 FTE Behavior Support Advisor, secondary restorative justice, support intensive cases, mental health services, and build capacity for alternative strategies totaling a one-time allocation of \$3.8 million	One-time
Deputy Superintendent	Increase due to 2024/25 one-time transfer out of budget savings from vacancy	Ongoing
Early Learning	Reduction of 2.0 FTE Child Development Teachers, a 2.25 FTE Child Development Paraeducators, and add 1.0 FTE Program Technician for a net decrease of (\$375,000)	Ongoing
Engagement & External Partnerships	Shifting 1.0 FTE Chief Engagement and External Officer to the Foundation, 1.0 FTE Project Manager to grant, and supplies and contracts to the Foundation totaling a decrease of (\$700,000)	Ongoing
English Learners	Reduction of 3.0 FTE Teachers on Special Assignment, supplemental salaries, and supplies totaling a decrease of (\$736,000)	Ongoing
Expanded Learning	Reduction of 5.25 FTE Lead After School/Extended Day, supplemental contracts offset by shift of elementary extra-curricular and co-curricular allocations and utility cost for elementary after school and summer school	Ongoing
Facilities Management & Planning	Reduction for the end of the Parent University Lease totaling a decrease of (\$66,000)	Ongoing
Health Benefits & Defined Benefits	Employee contribution of \$22,000 per active employee. The Budget is provided by the Joint Health Management Board (JHMB)	Ongoing
Health Services	Additional 1.0 FTE Nurse funded by Medi-Cal for an increase of \$170,000, convert 1.0 FTE Health Assistant to LVN for an increase of \$28,300	Ongoing
Human Resources	Reduction of 1.0 FTE Manager I, 1.0 FTE Data Specialist II, a 1.0 FTE Executive Officer, a 1.0 FTE Administrative Secretary II, and supplies and contracts and services totaling a decrease of (\$863,000)	Ongoing
Human Resources	one-time allocation for professional learning of \$10,000	One-time
Information Technology	Increase in contract licenses totaling an increase of \$250,000	Ongoing
IT - Learner Support Services	Reduction of 1.0 FTE Customer Service Representative, 1.0 FTE Help Desk Technician, and 1.0 FTE Tech Support Specialist II totaling a decrease of (\$326,000)	Ongoing
Nutrition Services	Increase Food costs, and Scratch Cooking contract totaling an increase of \$1,588,000	Ongoing
Plant Operations	Increase for utilities totaling an increase of \$2.0 million	Ongoing
Purchasing & Warehouse	increase to the teacher supply allocation from \$500 to \$900 per teacher totaling an increase of \$1,900,000	Ongoing
Risk Management & Workers' Comp	Includes the proposed rate for the Liability and Workers' Compensation rates remain the same at 1.50% and 0.50%, respectively	Ongoing
School Leadership	Reduction of 1.0 FTE Administrative Analyst, substitute salaries and supplies totaling a decrease of (\$230,000)	Ongoing
Special Education	Increase in support to staffing parameters of five classrooms which provides 5.0 FTE Teachers and 4.4 FTE classified support which is based on the parameters listed above. In addition, a reduction of 1.0 FTE, 0.9 FTE Paraeducator for Fresno State Program, a conversion of 3.0 FTE Resource Specialist to Individual Small Group Teachers and reduction of 3.5 FTE Paraeducators totaling a decrease of (\$383,000)	Ongoing
School Safety & Security	Reduction of 1.4 Telecommunication Operators for a decrease of (\$123,000)	Ongoing
School Safety & Security	One-time allocation for cameras for cafeterias and vape sensors of \$840,000, professional learning of \$10,000	One-time
Student Acceleration	Reduction of 1.6 FTE Paraeducator, a 1.0 FTE Teacher on Special Assignment, convert 1.0 FTE Project Manager to Program Manager, reduce suspension support and independent study support due to low utilization, and reduce supplies and contracts totaling a decrease of (\$486,000)	
Student Acceleration	Budget includes one-time funds to support peer facilitators and summer camps of \$895,000	
Student Engagement	Increase to Save Mart Center Graduation and officiating contracts totaling an increase of \$455,000	Ongoing

Area/Department	Overall School Site Investments	Ongoing/ One-time
Student Opportunities	Reduction of 1.0 FTE Program Technician and reduction in supplies and contracts totaling a decrease of (\$260,000)	
Teacher Development	Reduction of 2.0 FTE Teachers on Special Assignment totaling a decrease of (\$338,000)	Ongoing
Transportation	Increase to Special Education Transportation contract totaling an increase of \$550,000	Ongoing
Transportation	One-time allocation for bus camera replacements of \$137,000	One-time



Board of Education Approved One-time Expenditures

The Adopted Budget includes \$6.6 million in one-time expenditures as follows:

- One-Time Salary increase \$ 19.8 million
- K-12 Math Textbook Adoption \$ 13.8 million
- FTA Student Support \$ 10.0 million
- Social Emotional Supports \$ 4.0 million
- African American Student Support \$ 0.9 million
- School Safety & Security \$ 0.8 million
- Lawson Software Upgrade \$ 0.7 million
- Curriculum Supports \$ 0.3 million
- Transportation \$ 0.1 million
- Utilize Restricted Lottery (Textbooks) (\$ 6.1) million
- Utilize Arts and Music Block Grant (Textbooks) (\$ 7.7) million
- Utilize Early Learning Recovery Block Grant (\$30.0) million



Budget Development Timeline

December	The process of developing the budget begins with a request to Facilities for enrollment projections and budget development request to Benefits/Risk Management for next year's internal service rates.
January	The Governor's proposed State Budget is released on January 10th of each year, and a discussion regarding the impact on the district is reviewed and highlighted with the Board shortly thereafter. Internal service rates are established. District projected enrollment numbers are finalized. Based on the Governor and District's assumptions, budget projections are completed for next year.
February/March	Budget adjustments/reductions are presented to Cabinet for prioritization. The results are presented to the Board for their approval. Based on the above results, instructions for budget development are completed, and planning documents for District staff are distributed and then returned to the district office.
April	Development of the first preliminary budget is in the works. Board priorities are considered for inclusion in the preliminary budget and potential expansions or reductions in program and personnel are completed.
May	In May, the Governor releases his "May Revise" with his proposed amendments for the development of the subsequent year's budget for the State. The characteristics of the May Revise and its impact on public education are an important guide for determining the direction of the following year's fiscal options. The Board will continue to evaluate the proposed budget for the coming fiscal year.
June	Final study sessions and hearings by the Board are held on the development of the budget for the coming year. The public is welcome to comment on the proposed budget. The budget is adopted prior to July 1 each year.
July	In accordance with the State Constitution, the State Budget is adopted, and the process of closing the district's books on the prior fiscal year's revenues and expenditures begins. These two actions - establishment of prior-year revenues, expenses, and the district's ending balance, and the adoption of the State's final support levels for public education - are important steps in development of the district's final expenditure plan.
August	In accordance with State law, the district must amend its adopted budget to reflect the State's actions within 45 days after the Governor's signature on the State Budget. This revision is an important step in determining the final expenditure plans for the coming fiscal year. Concurrently, the county superintendent's review and comments on the proposed budget are received by the district, and if the actions of the local agency have been disapproved by the county superintendent, additional review steps must be taken in the budget development. An important step in the development of the final budget is an update on the beginning fund balances to reflect the unaudited actuals from the closeout of the prior fiscal year that ended on June 30. This beginning balance, along with the revised revenues as adopted in the Governor's final budget, creates the financial characteristics of the expenditure plan of the coming fiscal year.

Budget Monitoring Cycles

October	There are two points during the fiscal year when the local agency reviews the revenues and expenditures to date. The First Interim Report covers the district's expenditures through October 31 and provides projections of revenues and expenses for the balance of the fiscal year.
December	The Board receives the First Interim Report in public session and reaches a conclusion as to whether its fiscal condition is positive, qualified, or negative. The Interim Report will reflect the projected ending balance of the district for the current fiscal year based upon actual revenues and expenditures through October 31 and estimated actuals for the balance of the fiscal year.
January	The Second Interim Report reflects actual revenues and expenditures through January of each year and also projects revenues and expenses through the balance of the fiscal year.
March	The Board receives the Second Interim Report and again must reach conclusions as to whether the district has a positive, qualified, or negative certification. This is the final interim review of the district's revenues and expenditures unless the Board concludes that a "Third Interim Report" would also be helpful to the Board.

Closing and Auditing the Prior Fiscal Year

July/August	The Board must also take actions to close the prior fiscal year and to review the district's revenues and expenditures. During the summer months, the district's staff closes the books for the prior fiscal year and develops unaudited actual revenues and expense for each of the district accounts.
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School District Reserve Levels

The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves (the total dollars a district must hold in reserve in their adopted budget for unforeseen circumstances), if all of the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014/15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

However, Senate Bill 751 which became effective January 1, 2018 adjusted school district reserve cap law by:

- Requiring that the reserve cap be triggered in a fiscal year immediately after a fiscal year in which the amount of monies in the Public School System Stabilization Account is equal to or exceeds three (3) percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Prop 98 funding), as specified, for that fiscal year
- Adjusted the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained a 3% or greater of the Proposition 98 amount in each preceding year
 - ♦ The State must notify local educational agencies when the conditions are and are no longer applicable*
- Basic aid school districts and districts with fewer than 2,501 average daily attendance (ADA) are exempt from the reserve requirement

*For the budget year 2025/26, the reserve cap of 10% is not in effect since the reserve balance from Prop 98 does not meet the 3%+ threshold in the previous year(s).

Since California School Districts are funded through the LCFF funding formula (which is heavily reliant on State incomes and property taxes), the reserve is a way to smooth out some of the volatility and ensure there is enough funding available. The reserve is a way for the school district to have a “savings account” or “rainy day fund”.

Source: CA Budget: [California Budget](#)

Fresno Unified Unrestricted General Fund Reserve Levels

In response to this, school districts plan a reserve level. For a district the size of Fresno Unified, the state minimum required reserve for economic uncertainties is 2%. The district's Board Policy 3100 recognizes the importance of having a healthy reserve and calls for a reserve level of 5-10% during stable times and 2-4% in volatile economic conditions. Since the States' budget is in an operational deficit the district is operating under the "volatile economic conditions" parameter.



Department Budgets

Budget discussions for district departments begin after winter break for the following year and are designed to meet department needs, goals and priorities. Department leaders submit requests for additional funding, both ongoing and one-time in early February. These initial requests include justification for additional investments and proposed reductions. Initial department proposals are considered by the district's cabinet members. After this initial review, proposals are presented to the Board and the public during regularly agenzized meetings of the Board of Education. Budgets may be revised based on these discussions. A public hearing is held on the proposed budget in May and the Board adopts the budget in June. Department directors and managers are responsible for meeting the goals within their established budgets. To aid in this responsibility, budget managers are provided training and online tools. In addition, all budgets are monitored and supported by a Fiscal Services Analyst.

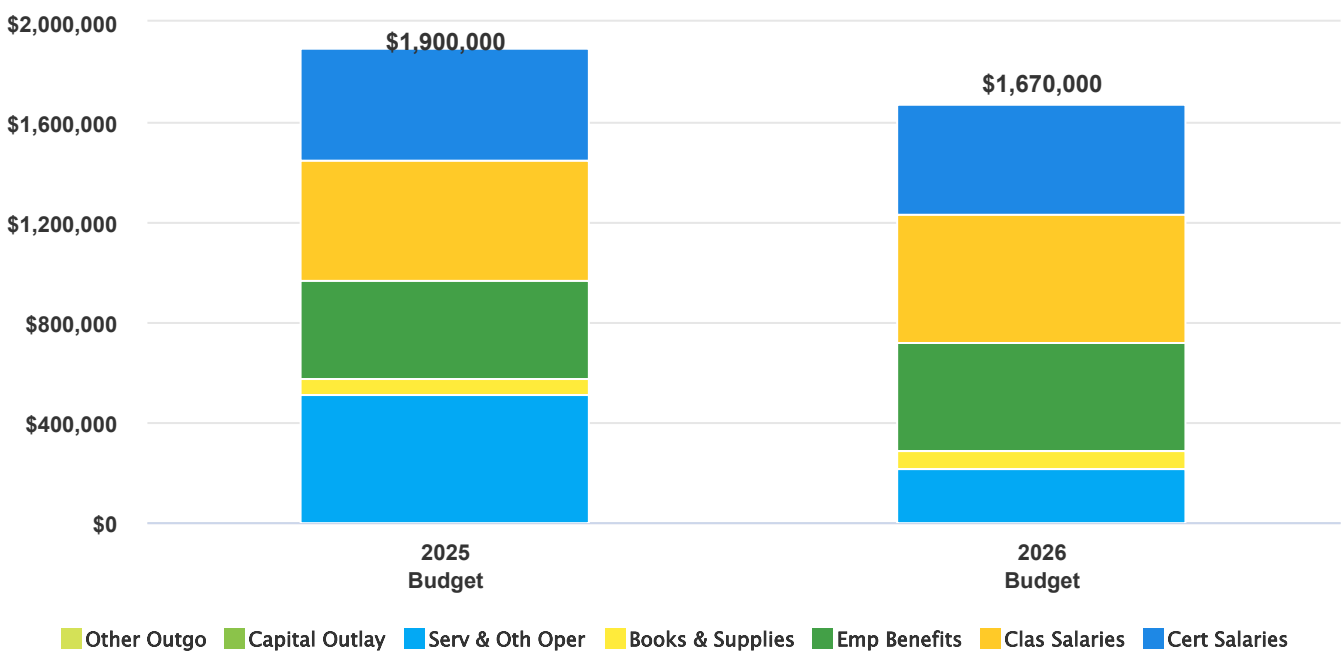
All budgets follow the timeline listed on page 113 for budget development.

Superintendent's Office

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.

Note: 2024/25 includes contract for Dr. Shelly & Parsec - \$311,000 as well as \$20,000 for travel

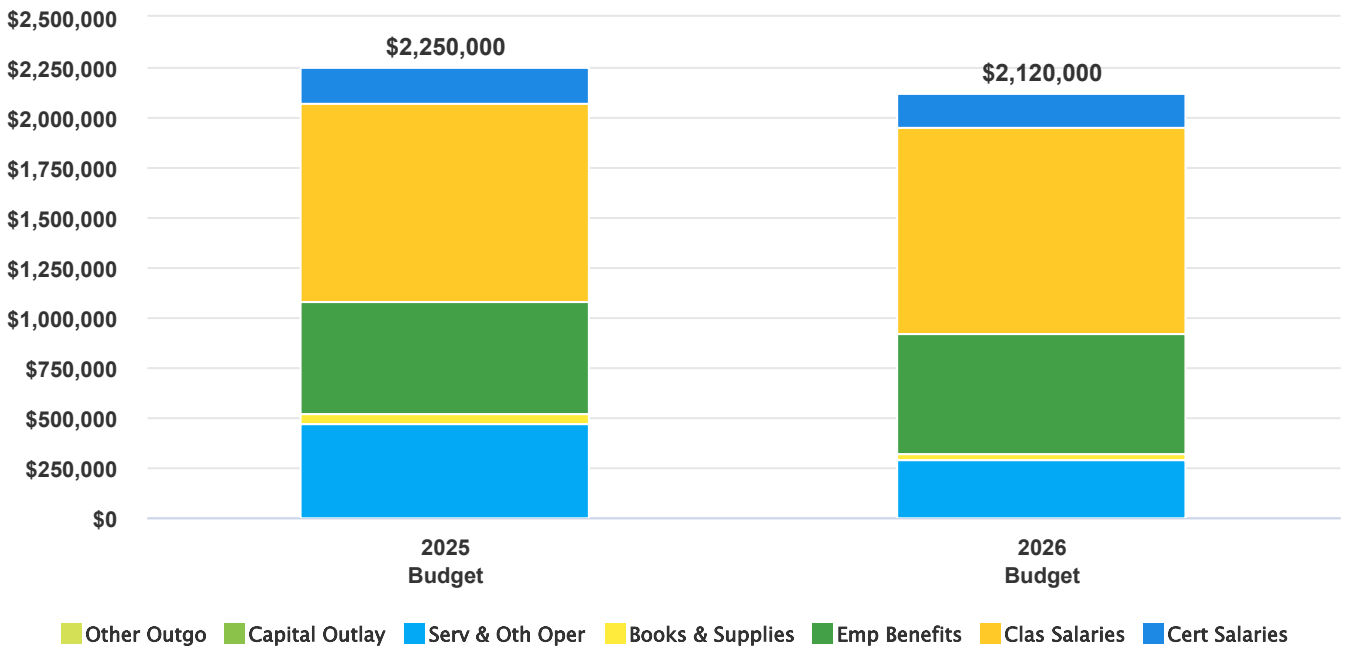


Board of Education

2025/26 Ongoing Budget Notes:

- Net increase includes: salary increase, statutory benefits, etc.

Note: 2024/25 includes a one-time election cost and contract for Council of Great City School - \$135,000



Business and Financial Services Division

Our Mission:

- ▶ Collaborate with a growth mind-set
- ▶ Guide fiscal policy
- ▶ Report timely and accurately
- ▶ Advocate sound business practices
- ▶ Ensure all are valued and supported to achieve positive student outcomes and personal success

Departments:

- Fiscal Services
- Payroll
- Health Benefits & Defined Benefits
- State and Federal Programs
- Legal
- Risk Management and Workers' Compensation

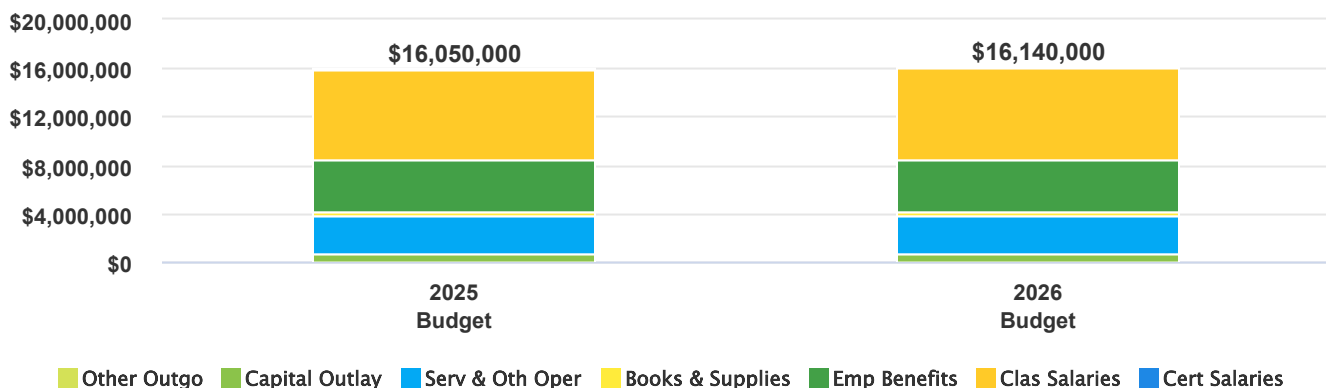
2025/26 Ongoing Budget Notes:

- Net increase includes: salary increase, statutory benefits, etc.
- Reduction of (1.0) FTE - Employee Service Center Specialist - (\$111,000)
- Reduction of (1.0) FTE - Analyst I - (\$162,000)

Note: Health & Defined Benefits and Risk Management/Workers' Comp shown on separate charts

Net Adjustments: (2.0) FTE - (\$273,000) ongoing

Business & Financial Services

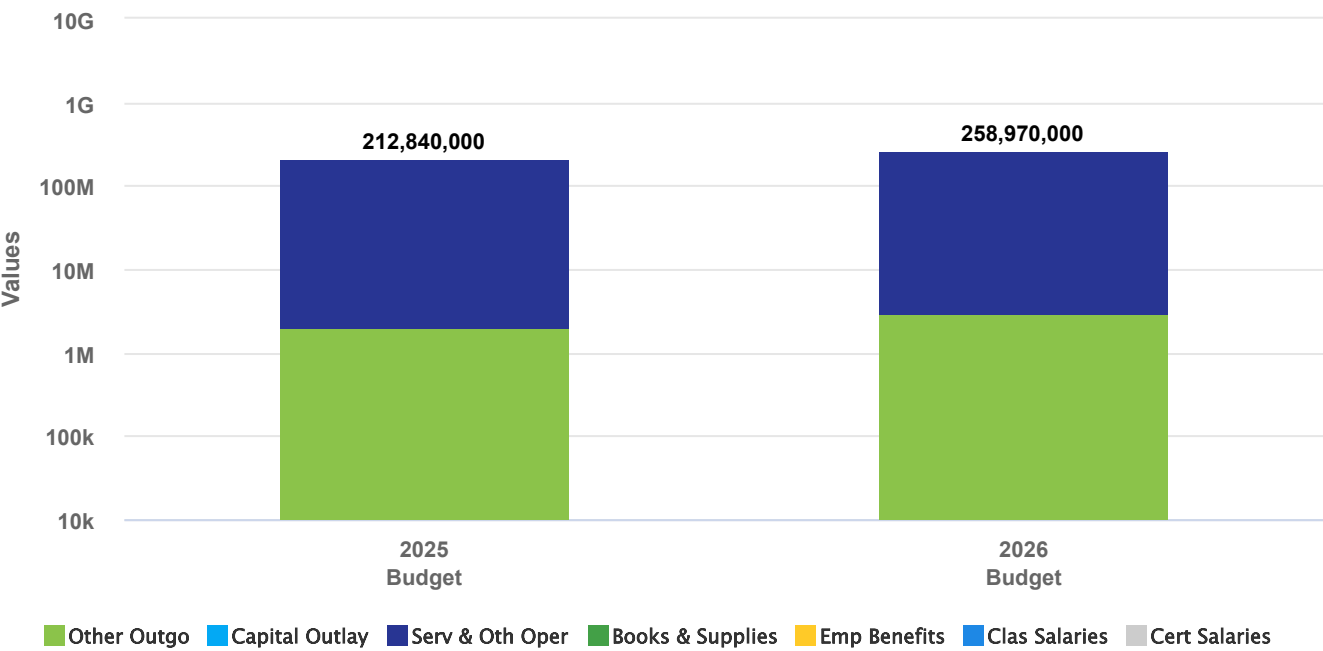


Health and Defined Benefits

2025/26 Ongoing Budget Notes:

- Employee contribution of \$22,000 per active employee

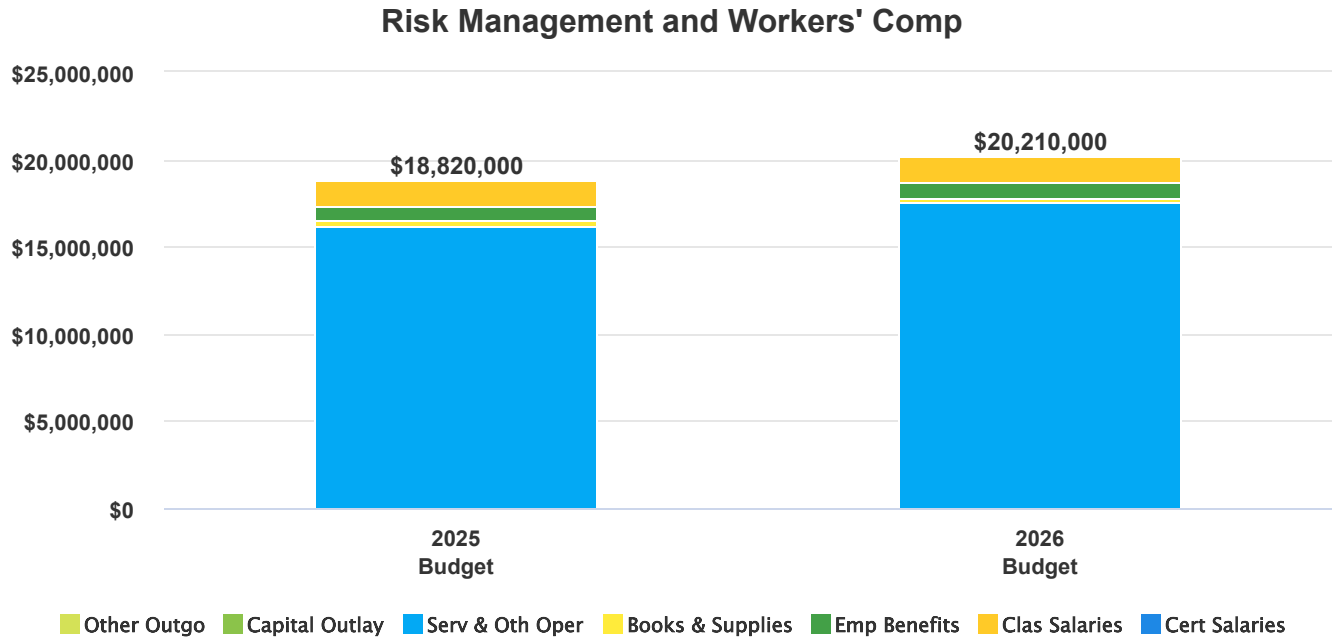
Note: Estimated expenses for 2024/25 were \$246.7 million vs. budget of \$212.8



Risk Management & Workers' Compensation

2025/26 Ongoing Budget Notes:

- Net increase includes: salary increase, statutory benefits, etc



Instructional Division

Our Vision for Student Success:

Fresno Unified is committed to preparing college and career ready graduates. To achieve this level of readiness, every student can and must learn at grade level and beyond. We have a deliberate, intentional culture of learning with high expectations where every day, every educator and every student seeks to learn and strives for growth. We support and challenge each other to stay focused on what matters most: ensuring that in every classroom our students are tackling relevant, challenging content, taking ownership for their learning, and improving every day.

Theory of Action:

- Get the right people in the right work
- Invest all stakeholders in a shared vision of effective instruction that drives our work
- Establish a diverse, inclusive, accountable community that embraces a culture of learning with high expectations
- Ensure a coherent and effective instructional system to support schools in achieving our shared vision

Departments:

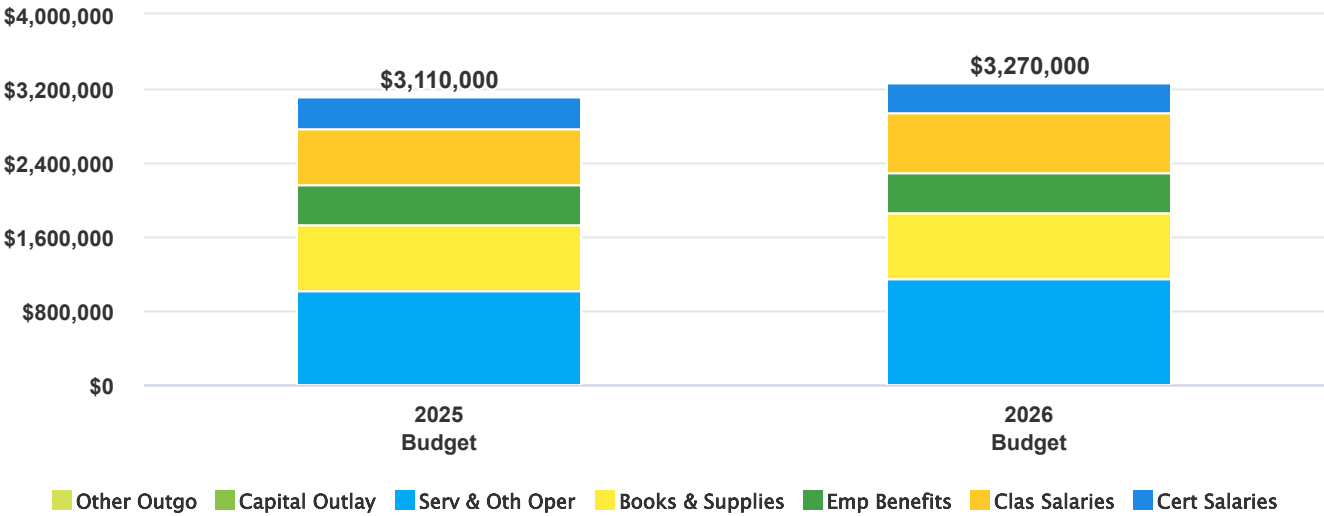
- Instructional Division Cabinet
- Early Learning
- Adult Education
- Alternative Education
- Analysis, Measurement, and Accountability
- Community Schools
- English Learner Services
- Student Acceleration
- Student Opportunities
- Career Technical Education
- College & Career Readiness
- Prevention & Intervention
- Expanded Learning
- Curriculum & Instruction (includes Charter Office)
- Teacher Development
- School Leadership
- Special Education
- Psychological & Guidance Services
- Health Services

Instructional Division

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc

Chief Academic Officer
Instructional Division



Early Learning

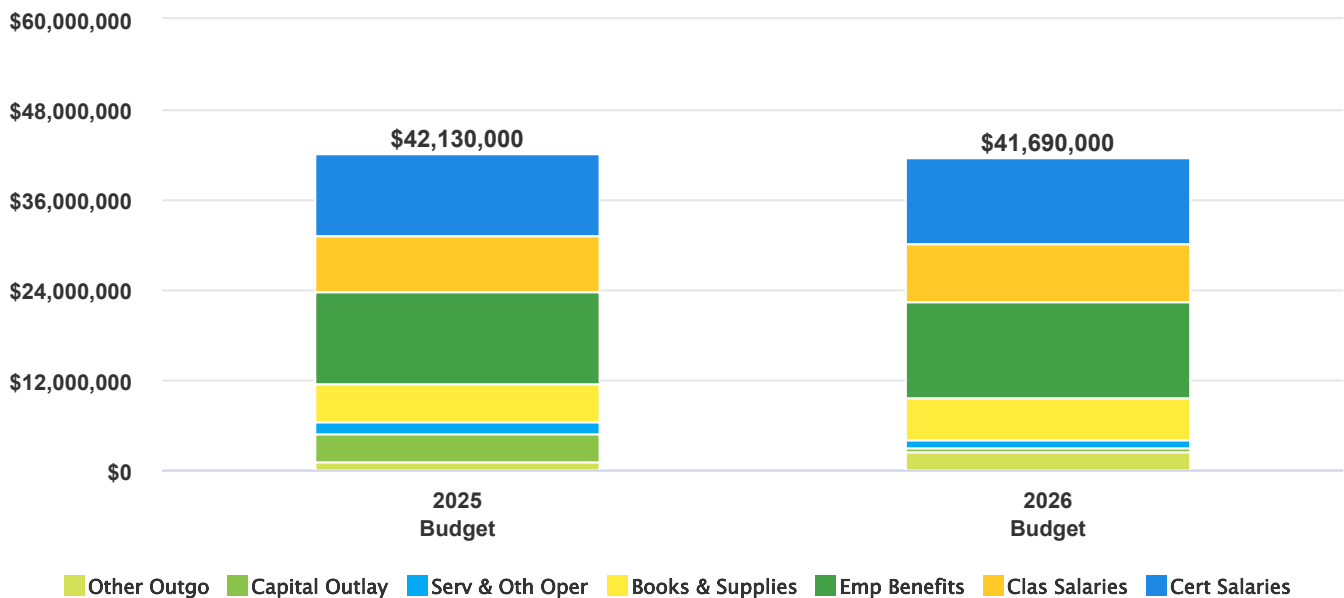
Mission:

To ensure children of all abilities in Fresno Unified School District have an equitable start for college, career, and life readiness, the Early Learning Department provides nurturing, child-centered environments and high-quality educational programs that value and respect the needs, languages, and cultures of all students, families, staff, and community.

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.
- Add 1.0 FTE Program Technician - \$102,000 (from Child Development Grant)
- Reduce Early Learning support from General Fund (not needed) - (\$150,000)
- Reduce (2.0) FTE Child Development Teacher - (\$290,000)
- Reduce (2.25) FTE Child Development Para - (\$187,000)

Net Adjustments: (3.25) FTE - (\$375,000), General Fund (\$150,000) ongoing



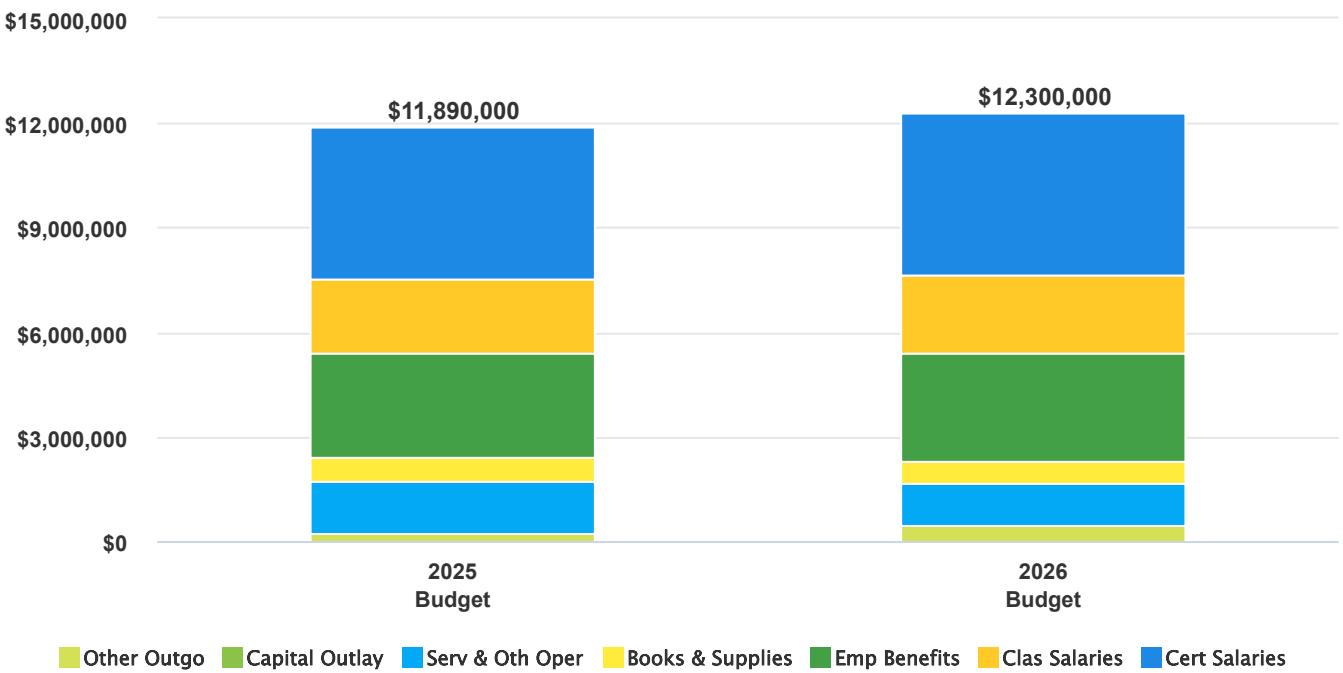
Adult Education

Mission:

Support our adult learners in our school district’s vision of empowering our valued students, families, and staff to achieve their greatest potential.

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc

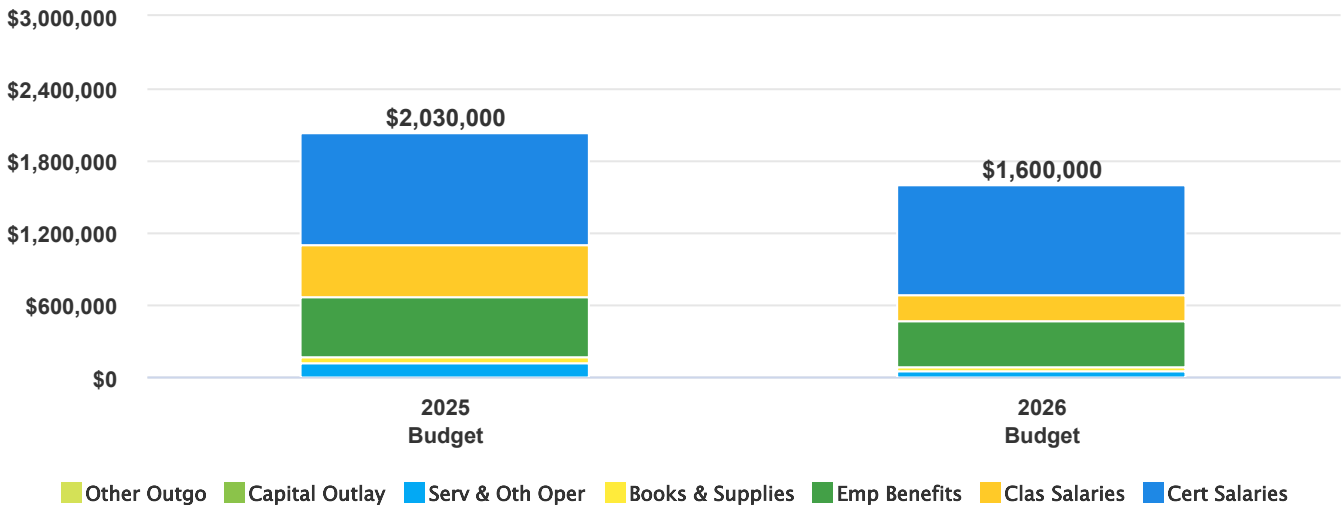


Alternative Education

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc
- Reduce (1.0) FTE Executive Director - (\$241,000)
- Reduce (1.0) FTE Office Assistant - (\$74,000)
- Reduce travel and supplies - (\$75,000)

Net Adjustments: (2.0) FTE - (\$390,000) ongoing

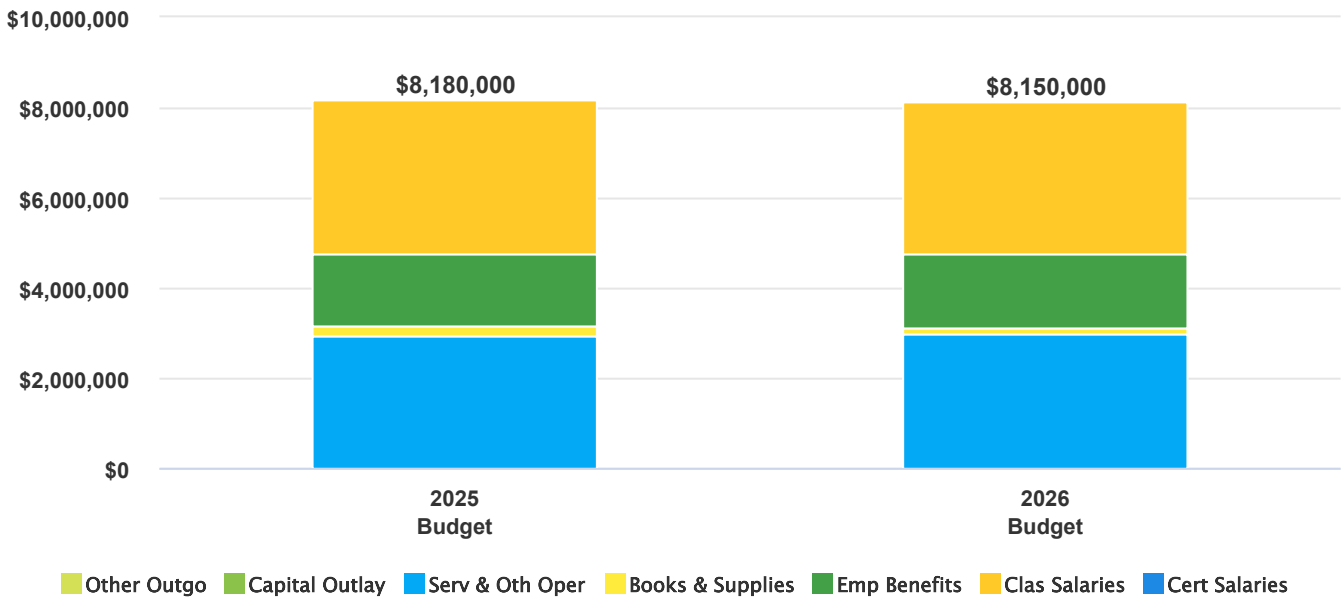


Analysis, Measurement, and Accountability

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc
- Reduce (2.0) FTE Executive Director - (\$483,000)
- Reduce (1.0) Tech III Specialist - (\$170,000)
- Add 1.0 FTE Director General - \$234,000

Net Adjustments: (2.0 FTE) - (\$419,000) ongoing



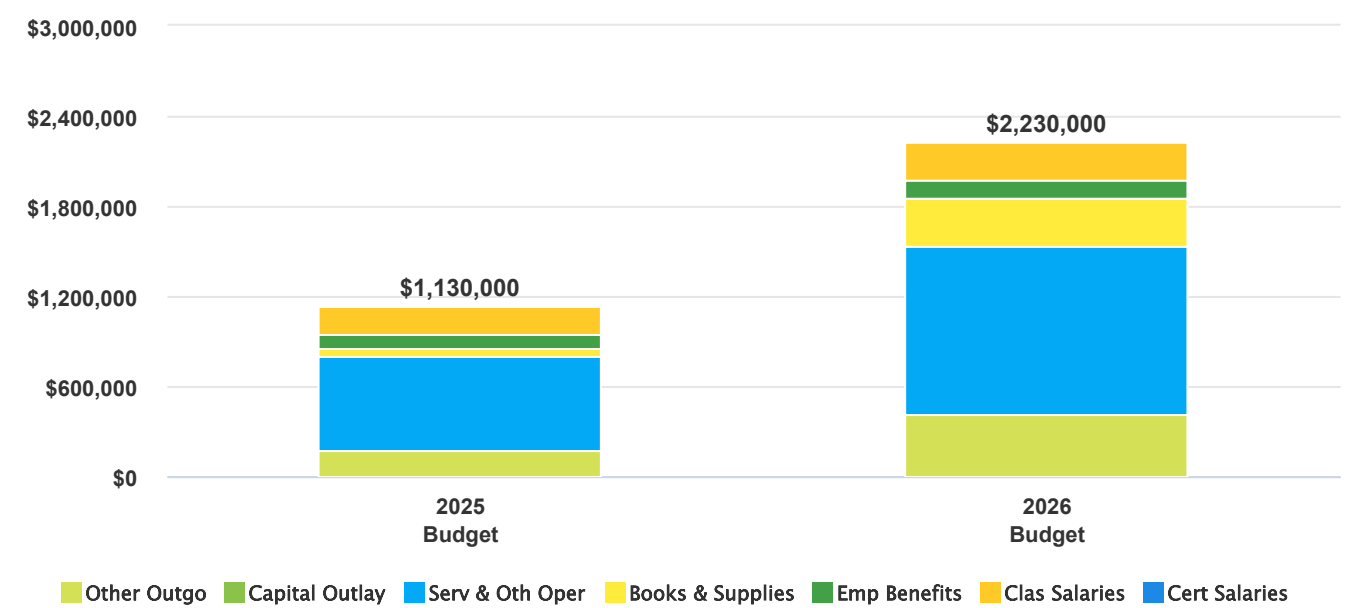
Community Schools Support

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc
- Reduction of Contracted Services - (\$85,000)
- Shift 0.15 FTE Office Assistant from Department of Prevention and Intervention

Note: The 2025/26 budget includes \$720,000 in California Community Schools Partnership Implementation grant

Net Adjustments: 0.15 FTE; (\$85,000) ongoing



English Learner Services

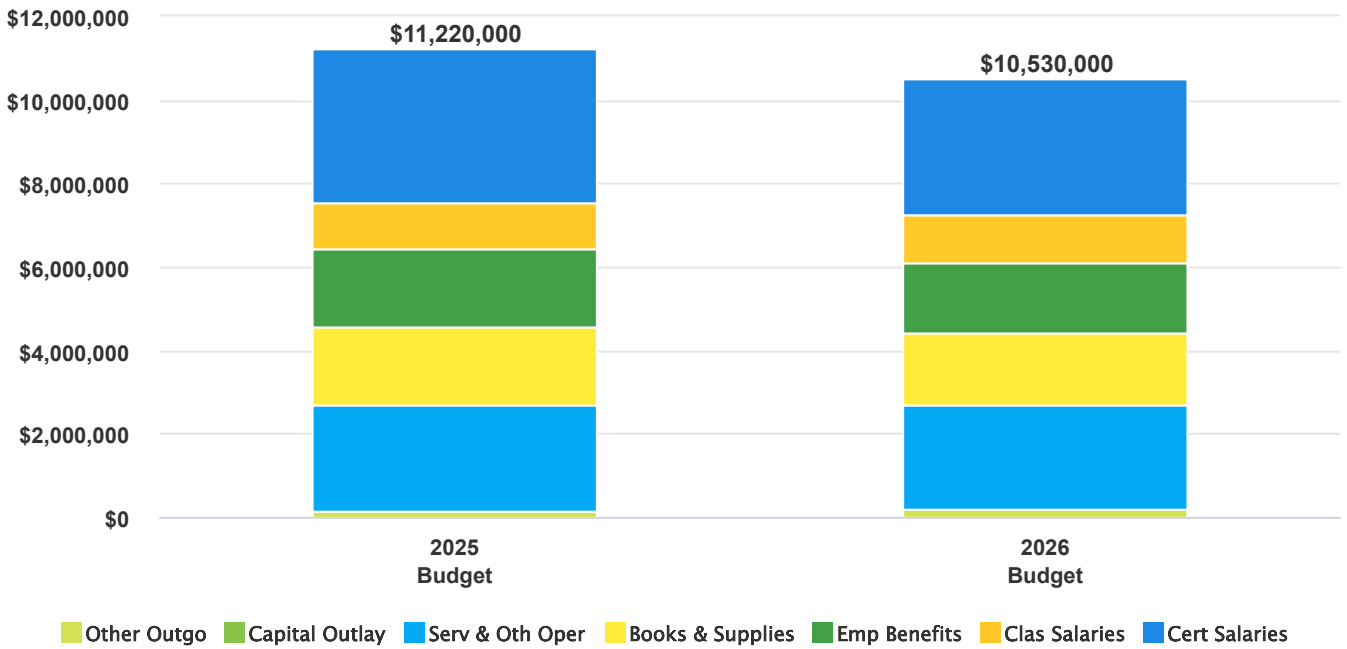
Mission:

The mission of the Department of English Learners Services is to provide schools with quality instructional support, guidance, and direction to improve instruction for English Learners and ensure their academic success.

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc
- Reduce (3.0) FTE Teacher on Special Assignment - (\$483,000)
- Reduce Sub/Supplemental Salaries - (\$110,000)
- Reduce Supplies - (\$143,000)

Net Adjustments: (3.0) FTE - (\$736,000) ongoing



Student Acceleration

2025/26 Ongoing Budget Notes:

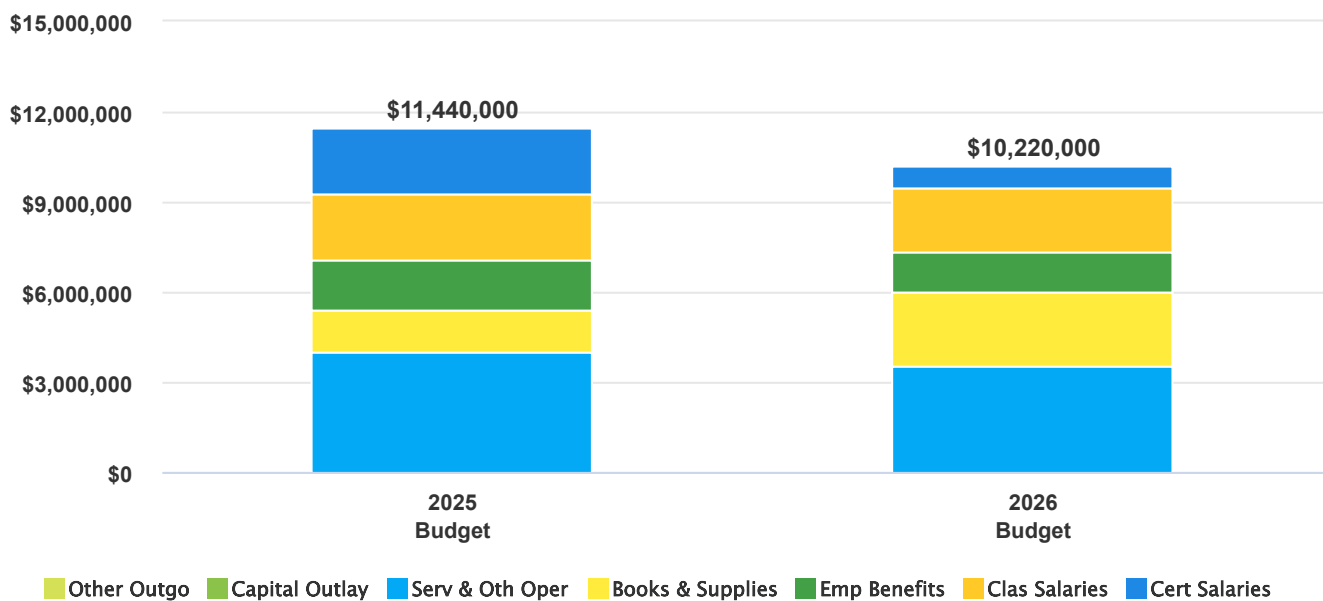
- Includes: salary increase, statutory benefits, etc
- Reduction (1.6) FTE Paraeducator - (\$107,000)
- Reduction (1.0) FTE Teacher on Special Assignment - (\$161,000)
- Convert 1.0 FTE Project Manager to 1.0 FTE Program Manager - \$19,000
- Reduce Supplies, Leases, and Contracts - (\$99,000)
- Reduce Suspension Support due to usage - (\$80,000)
- Reduce Independent Study due to usage - (\$58,000)

2025/26 One-time Budget Notes:

- Peer Mentor Facilitators - \$150,000
- Summer School Camp - \$745,000

Note: 2024/25 includes one-time allocation of \$1.3 million to continue ESSER support and \$3.0 million in Learning Recovery Block Grant

Net Adjustments: (2.60) FTE - (\$486,000); \$895,000 one-time

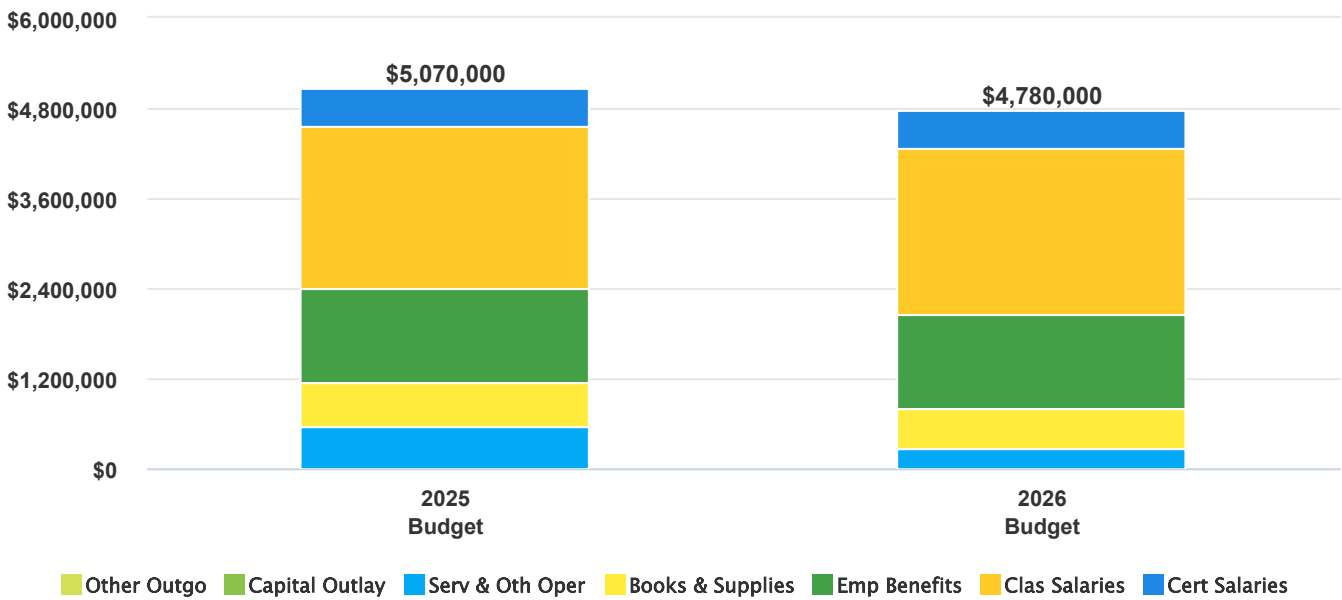


Student Opportunities

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.
- Reduction of (1.0) FTE Program Technician - (\$102,000)
- Reduce contracts and services - (\$158,000)
- Shift 0.15 FTE Office Assistant from Department of Prevention and Intervention

Net Adjustments: (.85) FTE - (\$260,000) ongoing

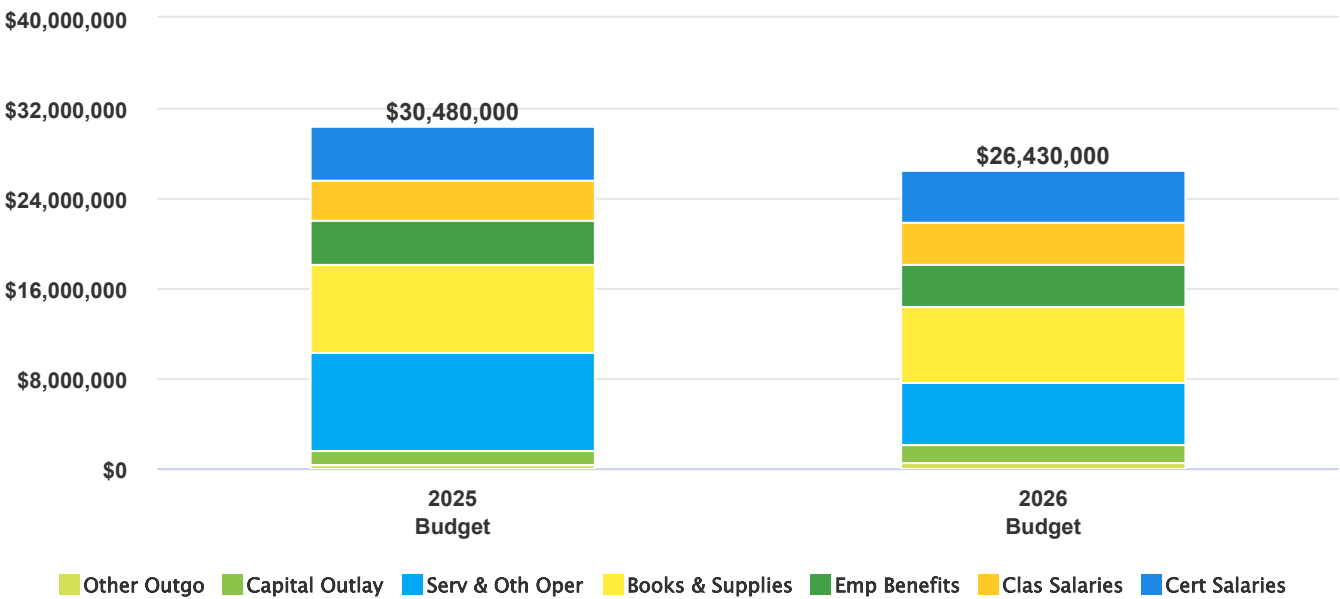


Career Technical Education Services

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc
- Reclassify 0.60 FTE Teacher to 0.60 FTE Coordinator II - \$22,000 (reflected in CIPL budget)

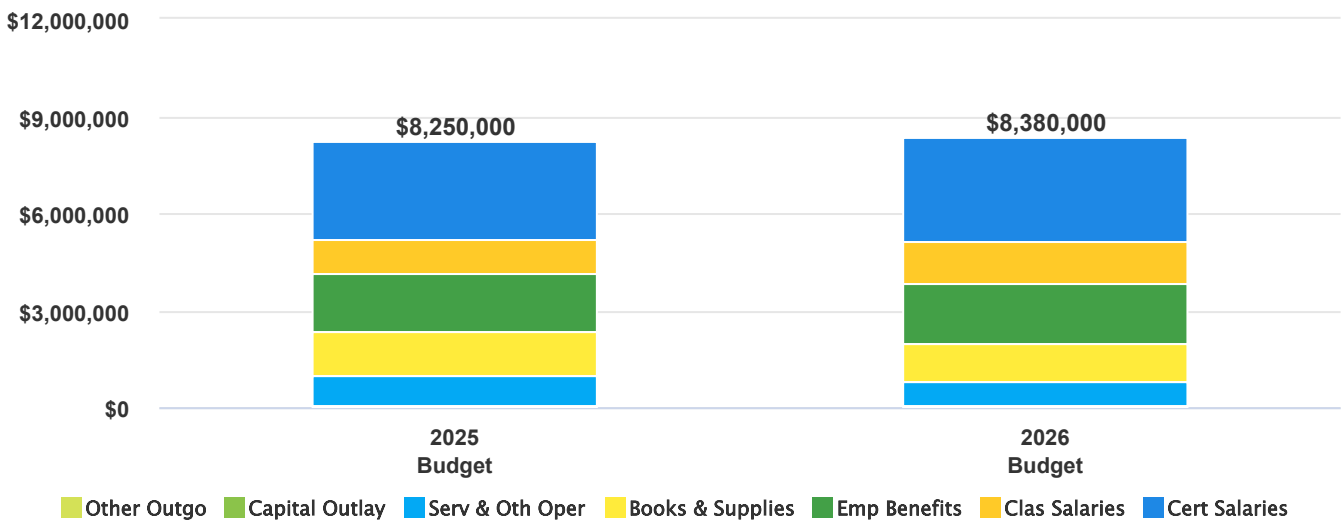
Note: K15 Collaborative was a one-time grant in 2024/25 - \$590,000



College & Career Readiness

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc
- Shift of 10.0 FTE Counselors (funded by A-G Grant through 2024/25) to FTA Student Support Allocation



Prevention & Intervention

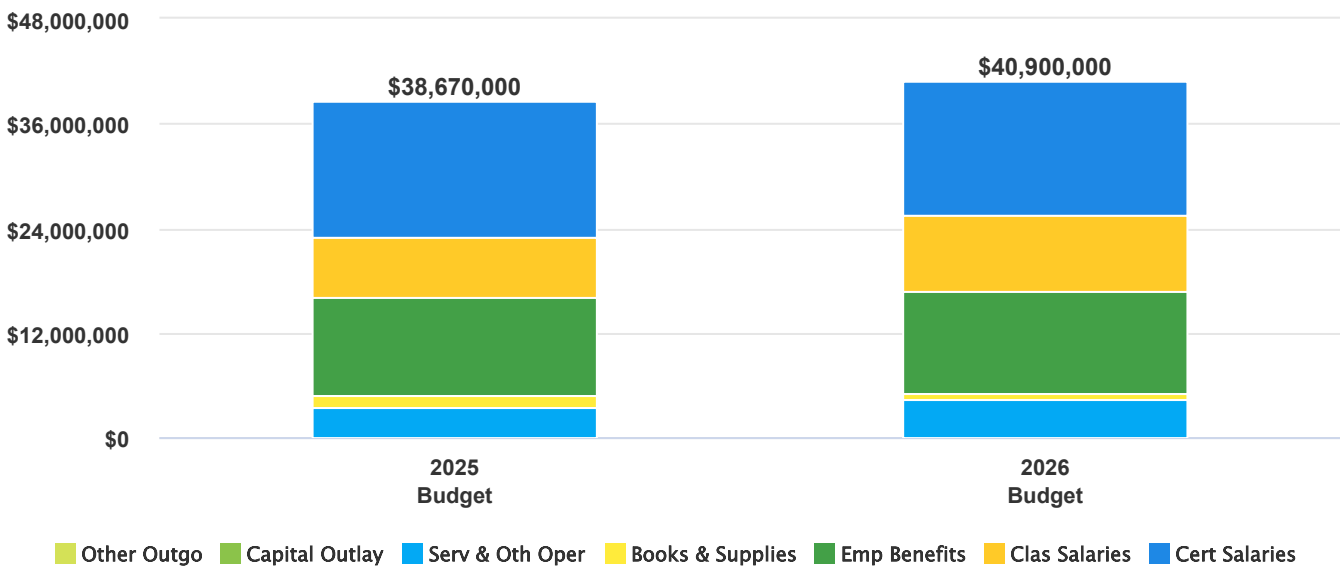
2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.
- Reduction of (1.0) FTE - Mentoring Program Facilitator - (\$139,000)
- Reduction of (1.0) FTE Secretary I - (\$91,000)
- Reduction of (1.0) FTE Manager II General - (\$215,000)
- Reduction of (1.0) FTE Intervention Specialist - (\$83,000)
- Convert 3.0 FTE Manager II to Manager III - \$52,000
- Convert 1.0 FTE Climate Specialist to 1.2 FTE Teacher
- Shift (0.30) FTE Office Assistant to Community Schools and Diversity, Equity & Inclusion
- Reduce Supplemental Salaries - (\$85,000)
- Reduce Supplies and Contracted Services - (\$362,000)

2025/26 One-Time Budget Notes:

- Continue rollout of Secondary Restorative Justice - \$393,000
- Support for Intensive Cases - \$675,000
- Build Capacity for Alternative Strategies - \$54,000
- Continue FTE Support for the following:
 - ◆ 3.0 FTE Counselors - \$535,000
 - ◆ 1.0 FTE Office Assistant - \$89,000
 - ◆ 9.0 FTE Social Workers - \$1.65 million
 - ◆ 2.0 FTE Behavioral Intervention Specialists - \$223,000
 - ◆ 1.0 FTE Behavior Support Advisor - \$193,000

Net Adjustments: (4.3) FTE - (\$923,000) ongoing; (3.0) FTE, \$3.8 million one-time



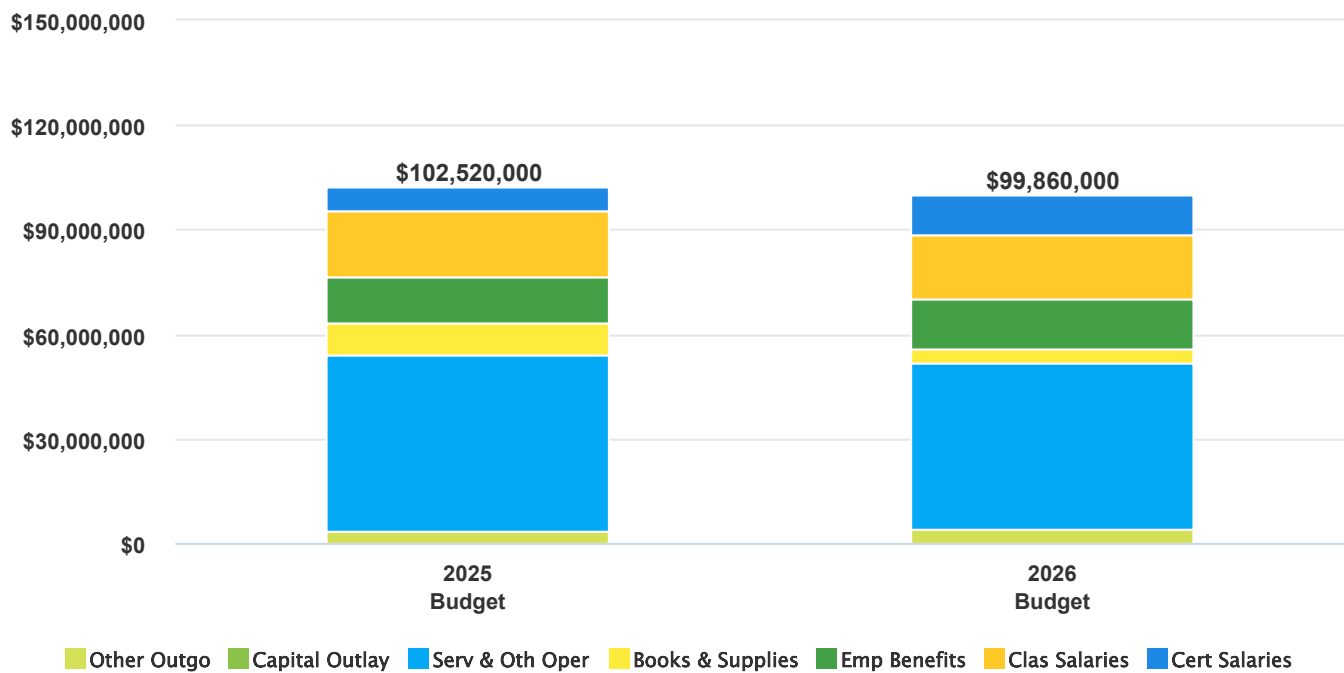
Expanded Learning

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc
- Reduce (5.25) FTE Lead After School/Ext Day - (\$436,000)
- Reduce Supplemental Contracts (from ELOP) - \$(4.1 million)

Note: Reductions offset with elementary extra-curricular and co-curricular allocations - \$2.5 million; Offset reductions with utilities cost for elementary after school and summer school costs - \$1.8 million

Net Adjustments: (5.25) FTE - (\$4.54 million) ongoing



Curriculum & Instruction

2025/26 Ongoing Budget Notes:

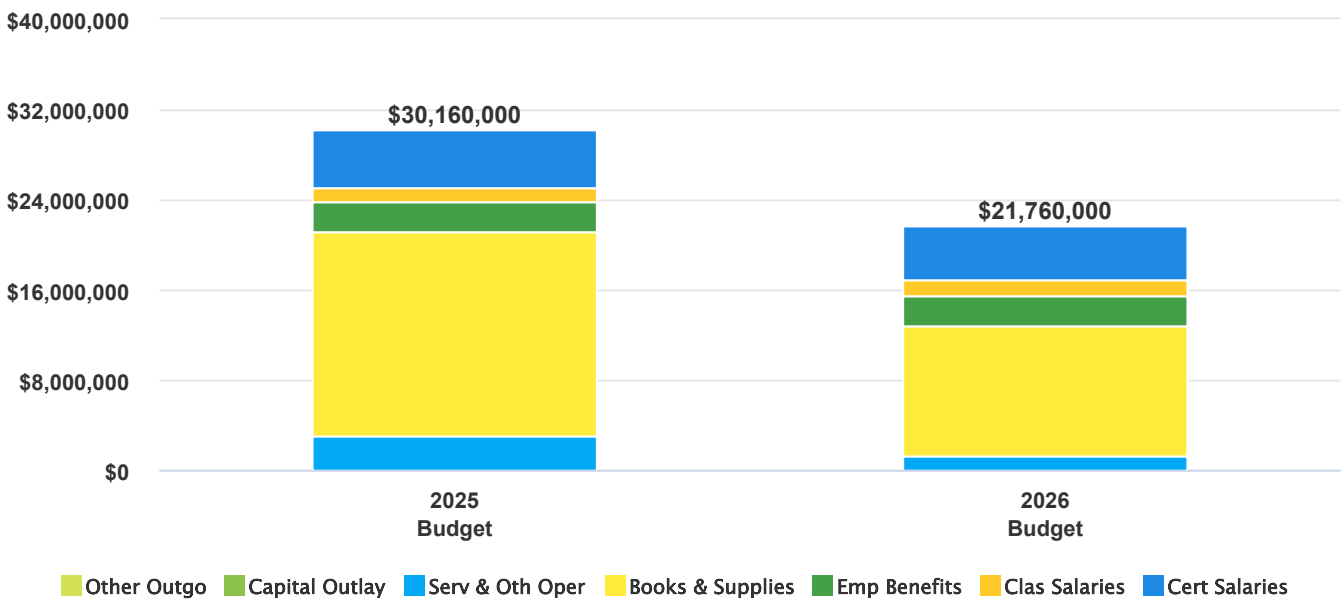
- Includes: salary increase, statutory benefits, etc
- Reduce (1.0) FTE Secretary II - (\$101,000)
- Reduce (1.0) FTE Literacy Coach (Title II) - (\$160,000)
- Reduce materials & supplies - (\$20,000)
- Charter Office included

2025/26 One-time Budget Notes:

- Add 2.2 FTE Teacher to match grant - \$325,000

2024/25 Budget includes textbook adoptions of \$15.2 million

Net Adjustments: (2.0) FTE - (\$281,000) ongoing; 2.2 FTE - \$325,000 one-time



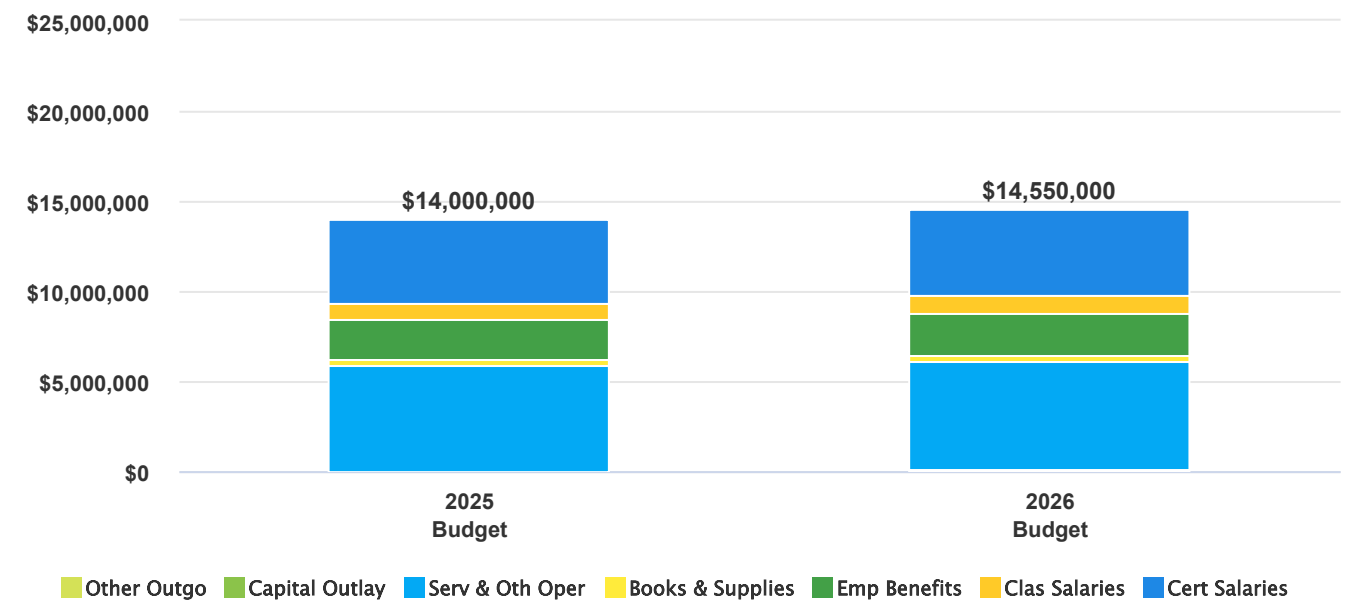
Teacher Professional Development

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.
- Reduce (2.0) FTE Teacher on Special Assignments - (\$338,000)

Note: Shifted 3.0 FTE Teachers on Special Assignment to Teacher Development; Shifted 3.0 FTE Literacy Coaches to Leadership Development

Net Adjustments: (2.0) FTE - (\$338,000) ongoing

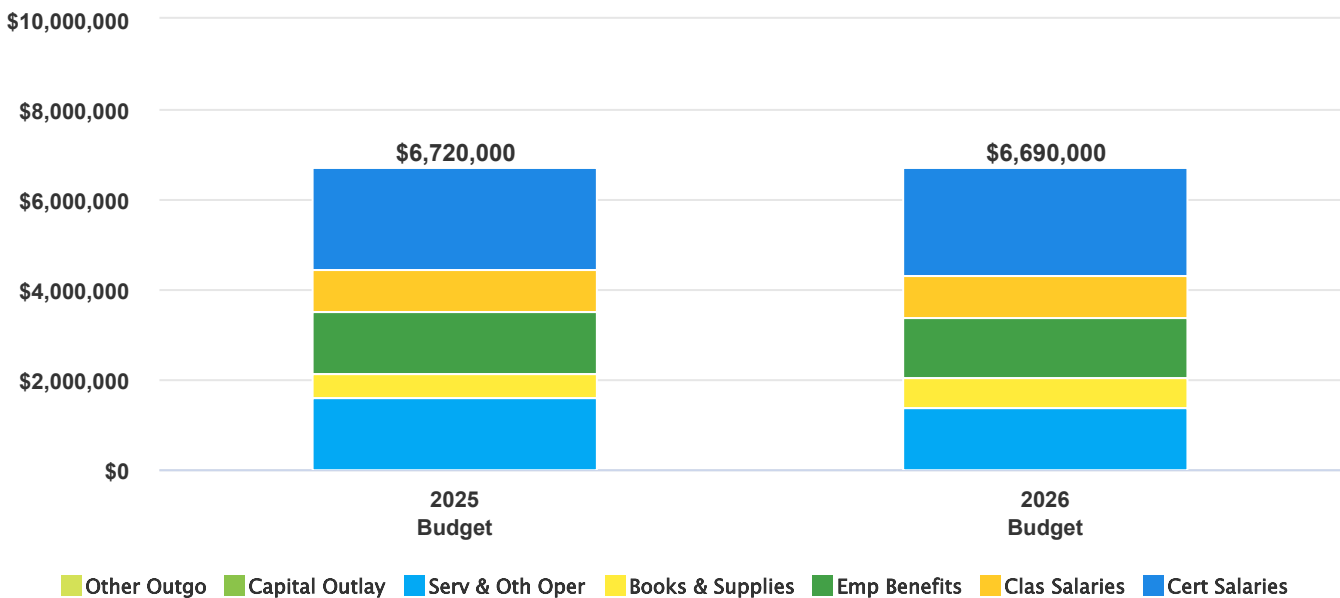


School Leadership

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.
- Reduce (1.0) FTE Administrative Analyst - (\$213,000)
- Reduce Sub Salaries (from Title I) - (\$15,000)
- Reduce supplies - (\$2,000)

Net Adjustments: (1.0 FTE) - (\$230,000) ongoing



Special Education

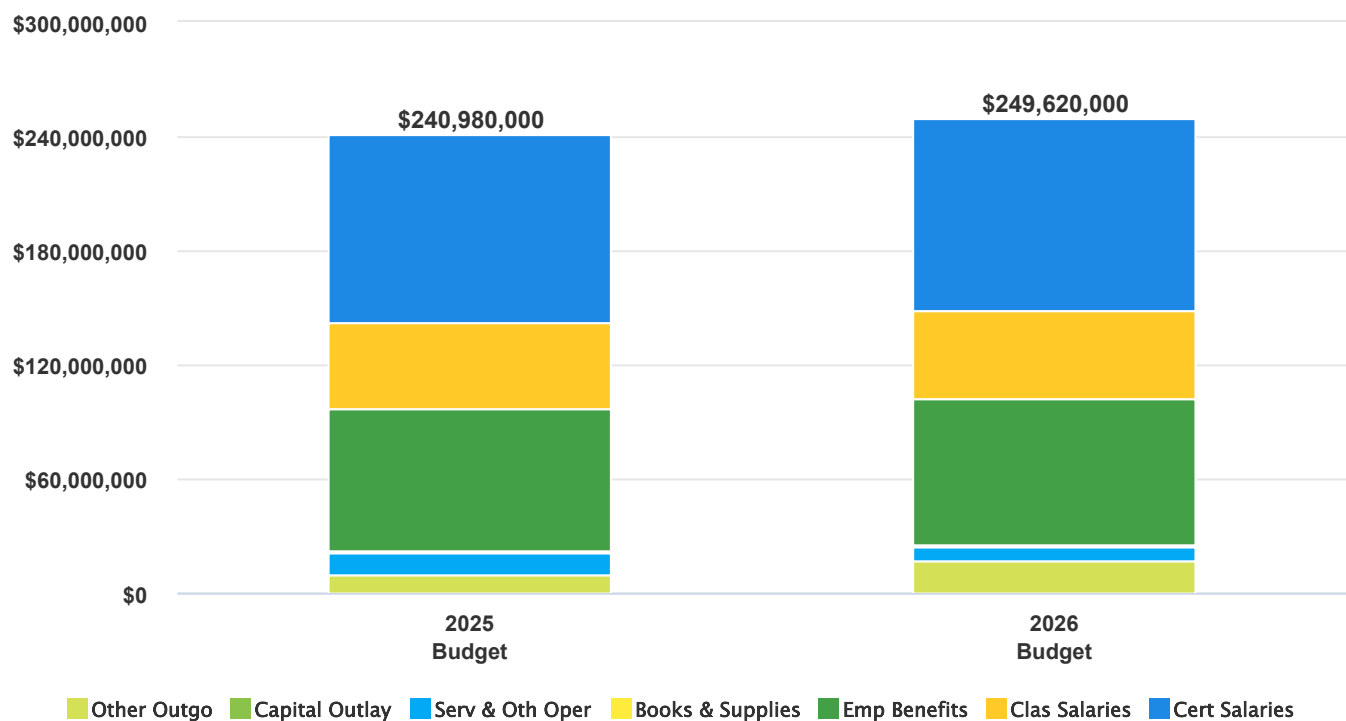
Mission:

To provide early interventions and appropriate Pre-Kindergarten thru 12th grade education that prepares all students for a seamless transition to adult life with the expectations that all students will learn and become productive citizens.

2025/26 Ongoing Budget Notes:

- Net increase includes: salary increase, statutory benefits, etc.
- Convert 3.0 FTE Resource Specialist to Individual Small Group Teacher
- Reduce (3.5) FTE Para Support at Farber - (\$175,000)
- Reduce (1.0) FTE Teacher and (0.9) FTE Para educator for Fresno State Program - (\$208,000)
- Shift 1.0 FTE Literacy Coach to Teacher Development
- Support SPED staffing parameters - increase of 5.0 FTE Teachers and 4.4 Classified support (*included with baseline staffing of \$1.7 million*)

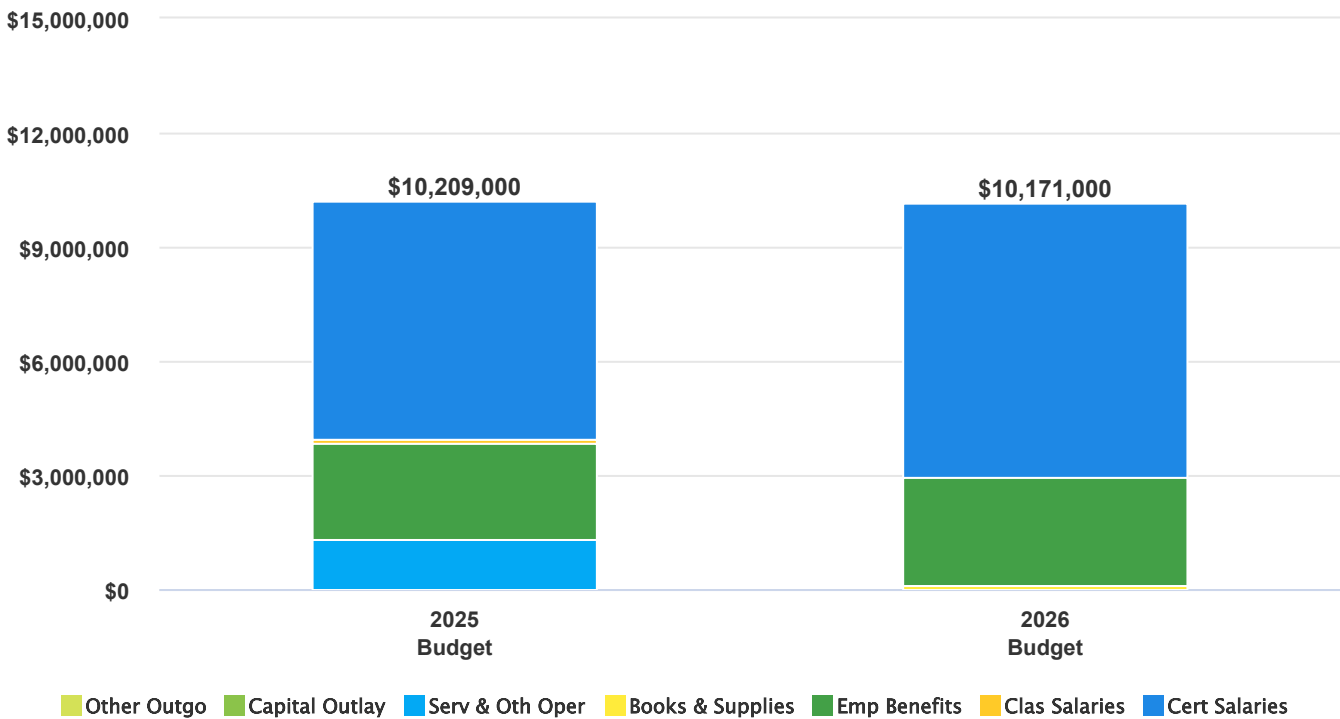
Net Adjustments: (5.4) FTE - (\$383,000) ongoing



Psychological & Guidance Services

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.



Health Services

Mission:

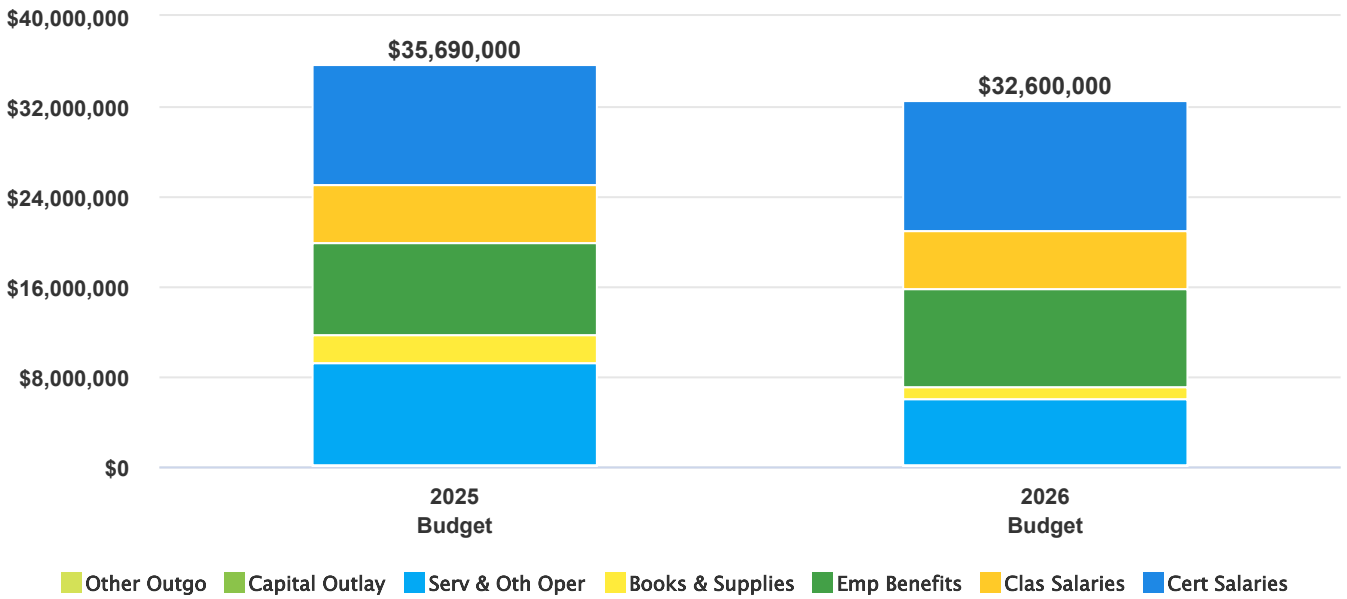
Support students’ educational success by providing whole-child health and wellness within the school setting. Advocating for the physical, mental, and social health needs of students. Working closely with families and the community in supporting students’ optimal educational outcomes.

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc
- Add 1.0 FTE Nurse - \$170,000 (Medi-Cal)
- Convert 1.0 FTE Health Assistant to 1.0 FTE Licensed Vocational Nurse - \$28,300

Note: 2024/25 includes \$14.7 million in Medi-Cal funding

Net Adjustments: 1.0 FTE - \$198,300 ongoing



Human Resources

Human Resources oversees the following:

- Human Resources
- Classified Development
- Leadership Development
- Labor Relations

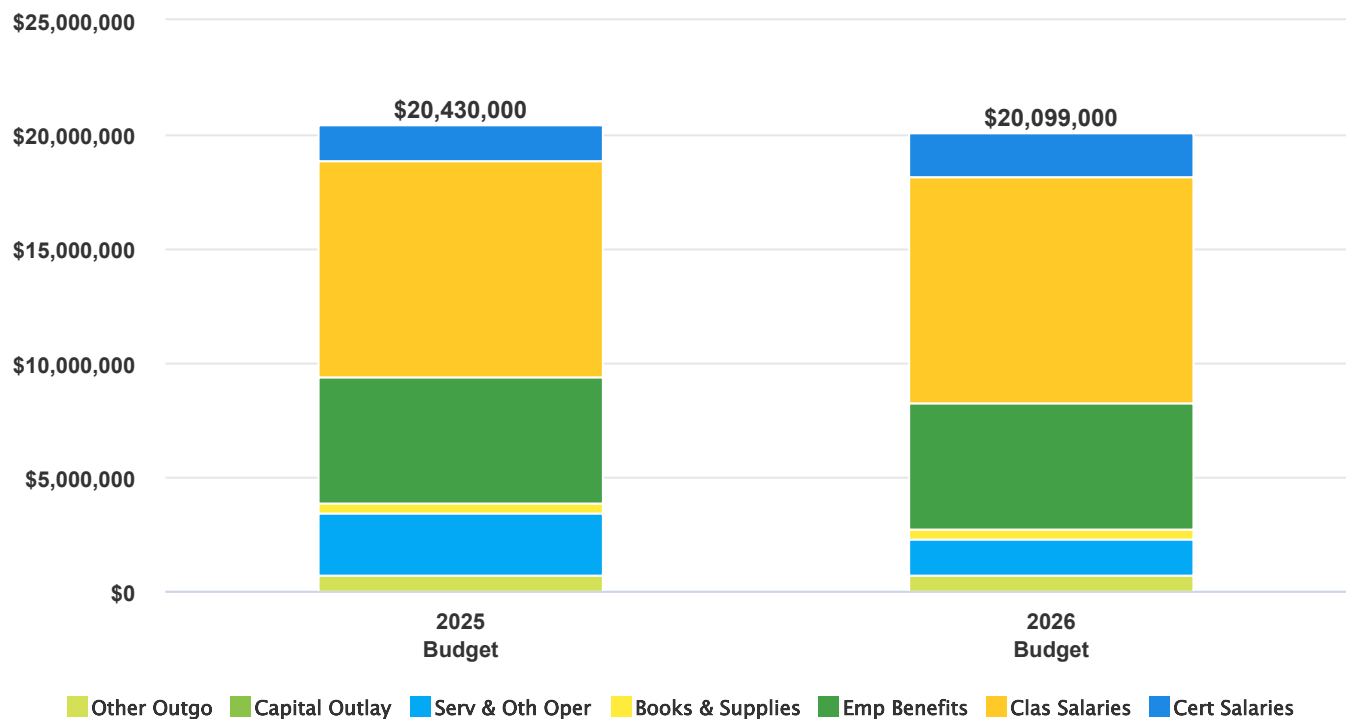
2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.
- Reduce (1.0) FTE Manager I - (\$210,000)
- Reduce (1.0) FTE Data Specialist II - (\$118,000)
- Reduce (1.0) FTE Executive Officer - (\$262,000)
- Reduce (1.0) FTE Administrative Secretary - (\$123,000)
- Reduce Contracted Services - (\$150,000)

2025/26 One-time Budget Notes:

- Support for Professional Learning - \$10,000

Net Adjustments: (4.0) FTE - (\$863,000) ongoing; \$10,000 one-time



Operational Services Division

Departments:

- Facilities Management & Planning
- Nutritional Services
- Plant Maintenance
- Plant Operations
- Operational Services
- Purchasing & Warehouse
- Transportation

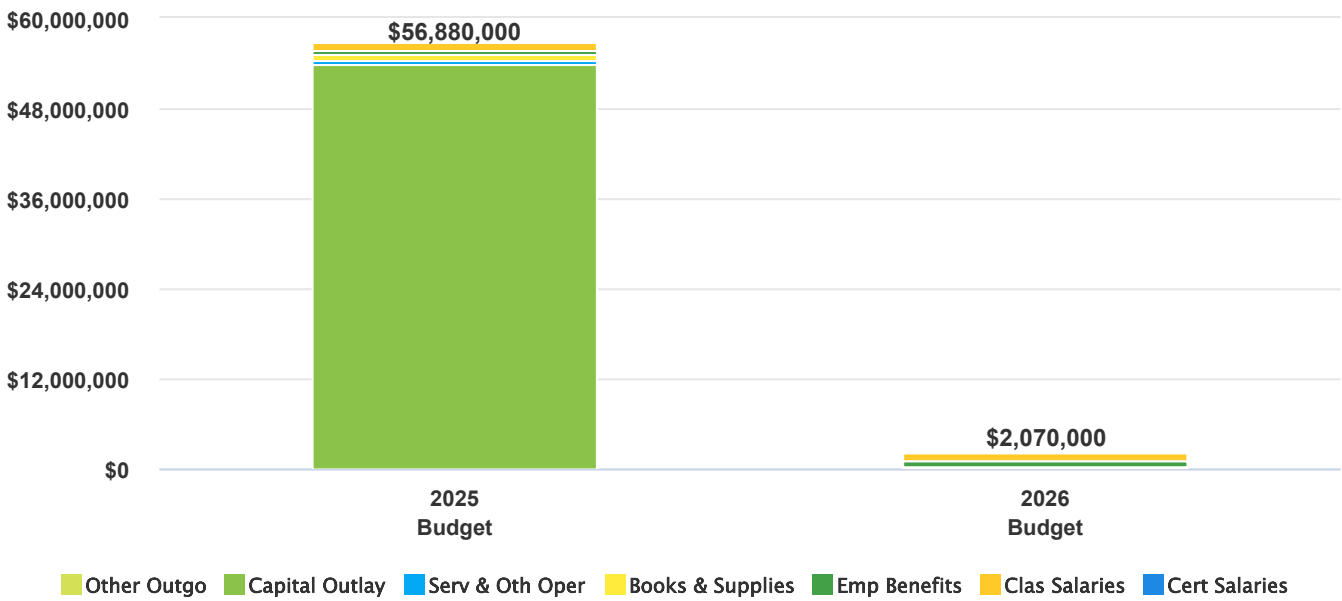
Facilities Management & Planning (General Fund)

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc
- Reduce lease for Parent University - (\$66,000)

2024/25 Budget includes one-time ESSER allocation of \$54.8 million for ventilation projects

Net Adjustments: (\$66,000) ongoing



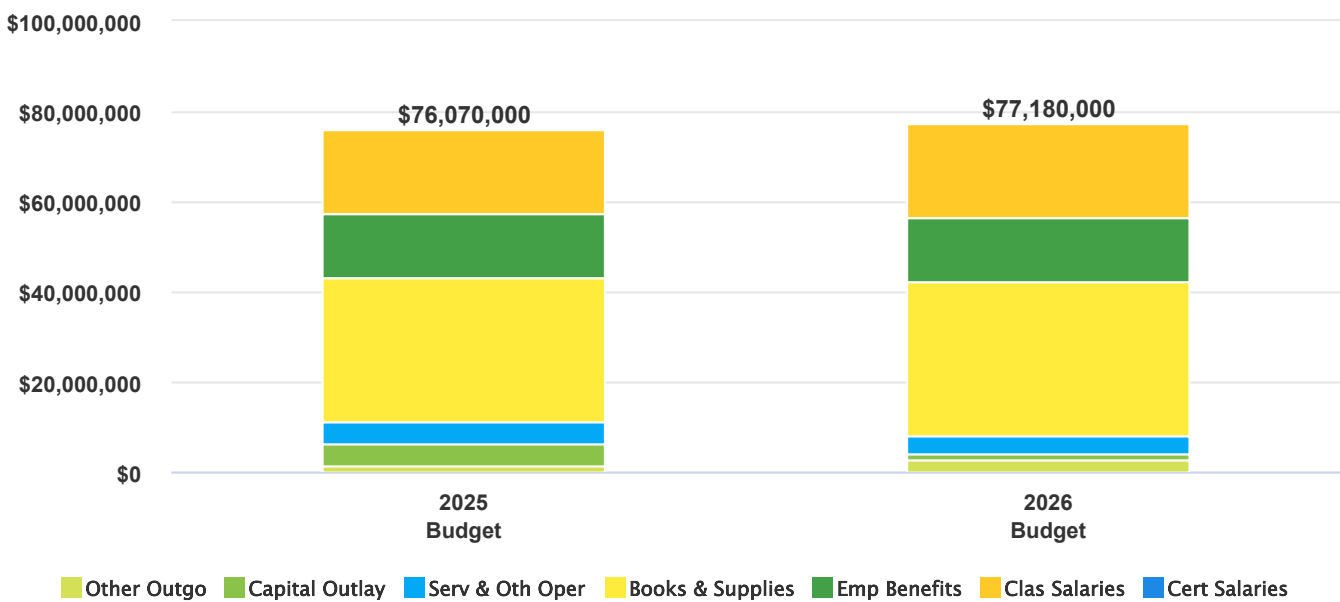
Nutritional Services

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc
- Increase in food expense - \$488,000
- Increase to support Scratch Contract - \$1.1 million

Note: 2024/25 budget includes one-time Kitchen Infrastructure and Training Funds of \$5.1 million

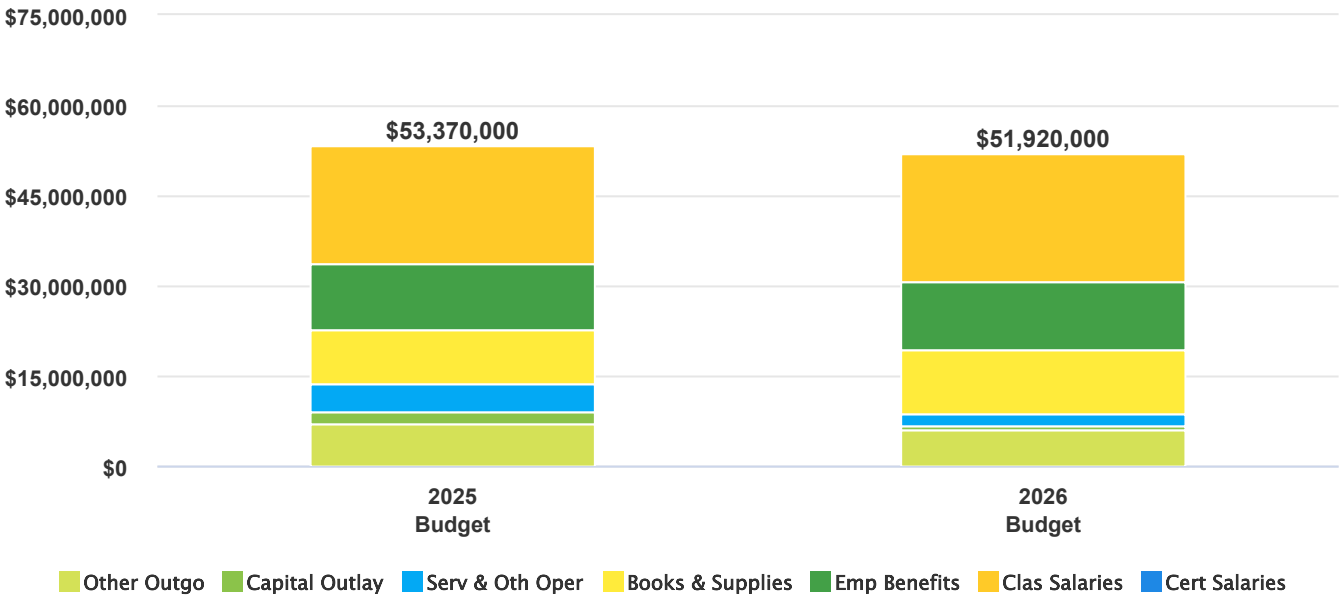
Net Adjustments: \$1.6 million ongoing



Plant Maintenance (Trades)

2025/26 Ongoing Budget Notes:

- Net increase includes: salary increase, statutory benefits, etc



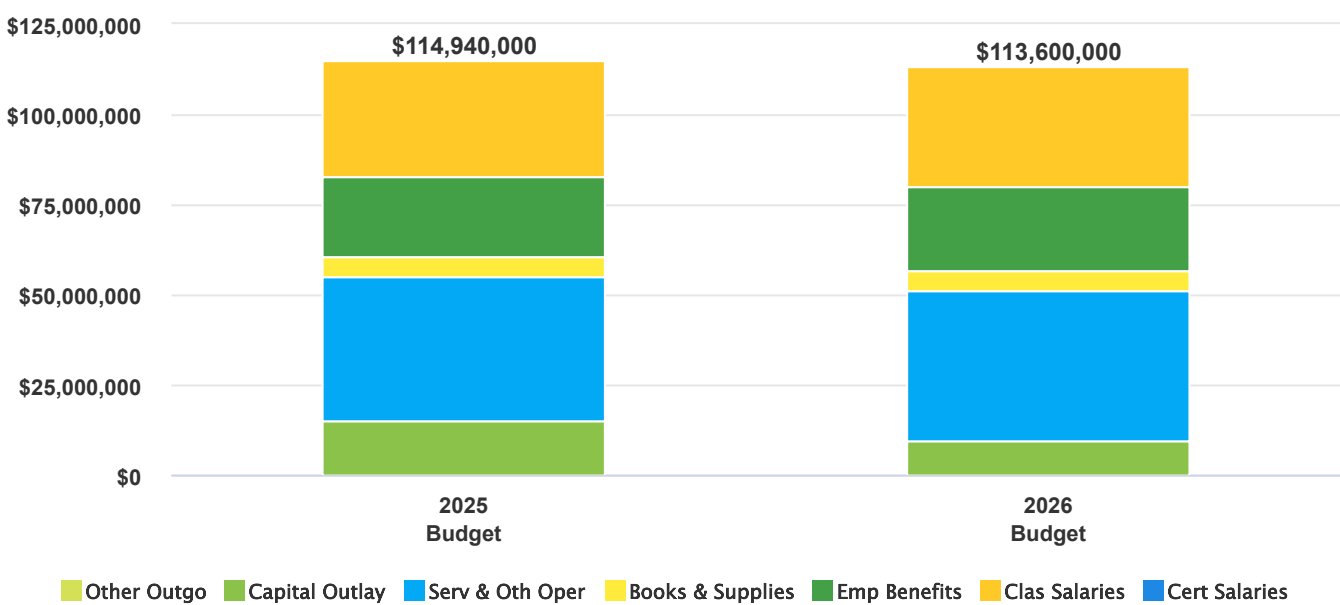
Plant Operations (General Fund)

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.
- Increase Utilities - \$2.0 million (\$1.0 million in the Multi-Year)

Note: 2024/25 includes one-time grant allocation of \$18.3 million

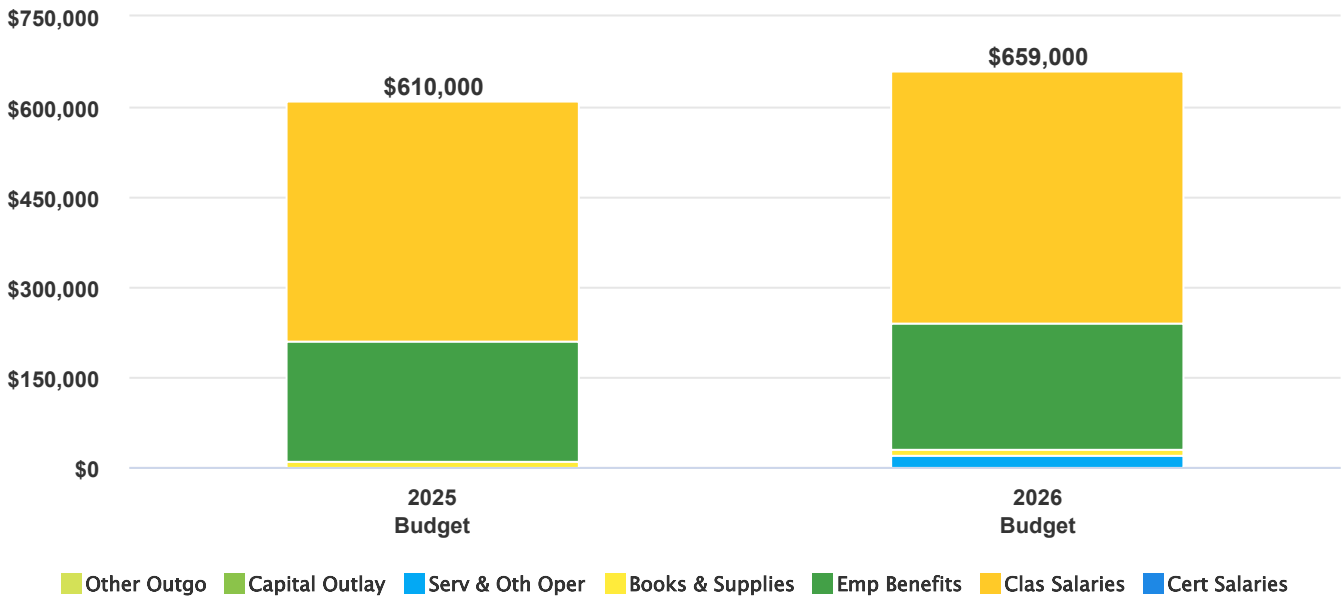
Net Adjustments: \$2.0 million ongoing



Operational Services (General Fund)

2025/26 Ongoing Budget Notes:

- Net increase includes: salary increase, statutory benefits, etc.

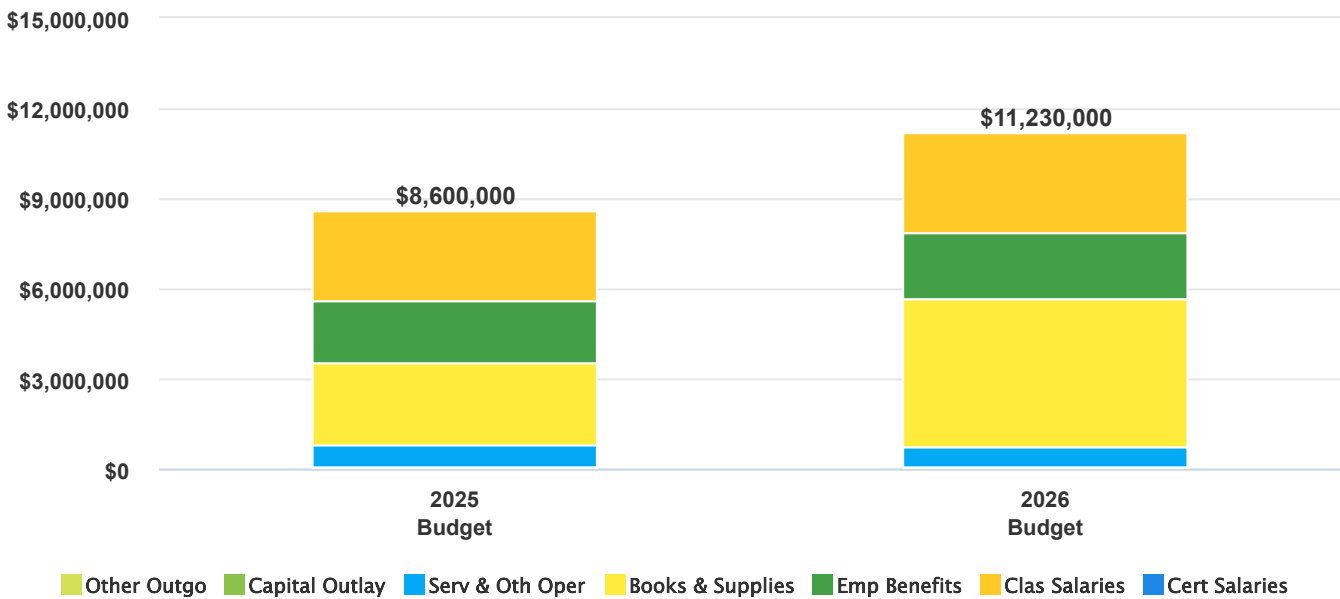


Purchasing, Warehouse, Mailroom & Graphics

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc
- Budget includes \$1.9 million in teacher supply allocation increase (increased from \$500 to \$900 per teacher)

Net Adjustments: \$1.9 million ongoing



Transportation

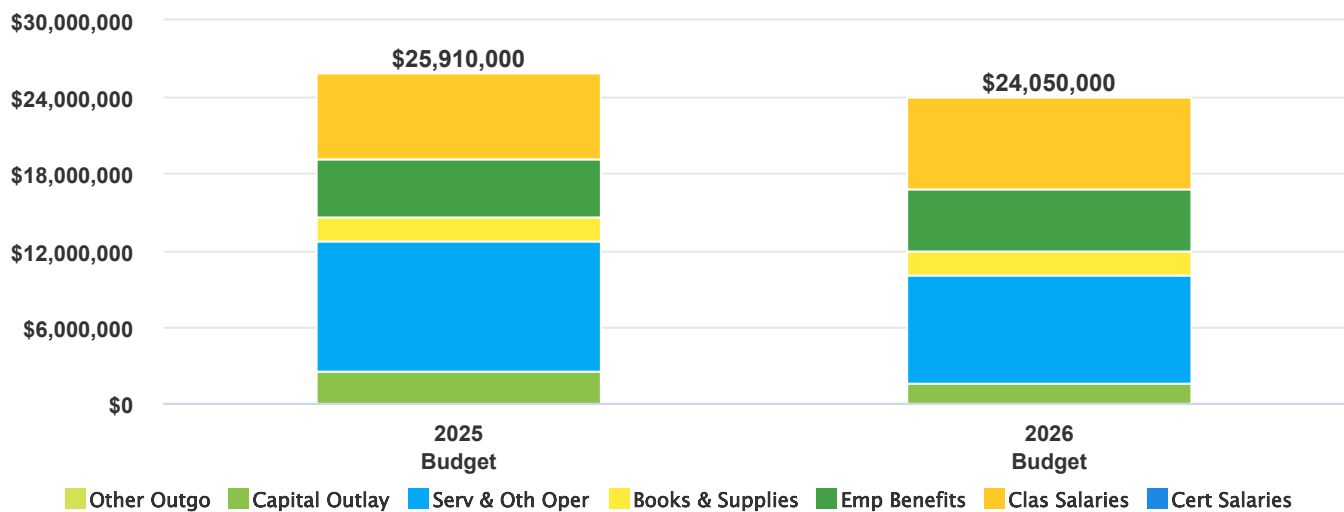
2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc
- Increase for Special Education annual contract - \$550,000 (already included in multi-year)

2025/26 One-time Budget Notes:

- Bus Camera replacement - \$137,000

Net Adjustments: \$550,000 ongoing; \$137,000 one-time



Technology Services

Departments:

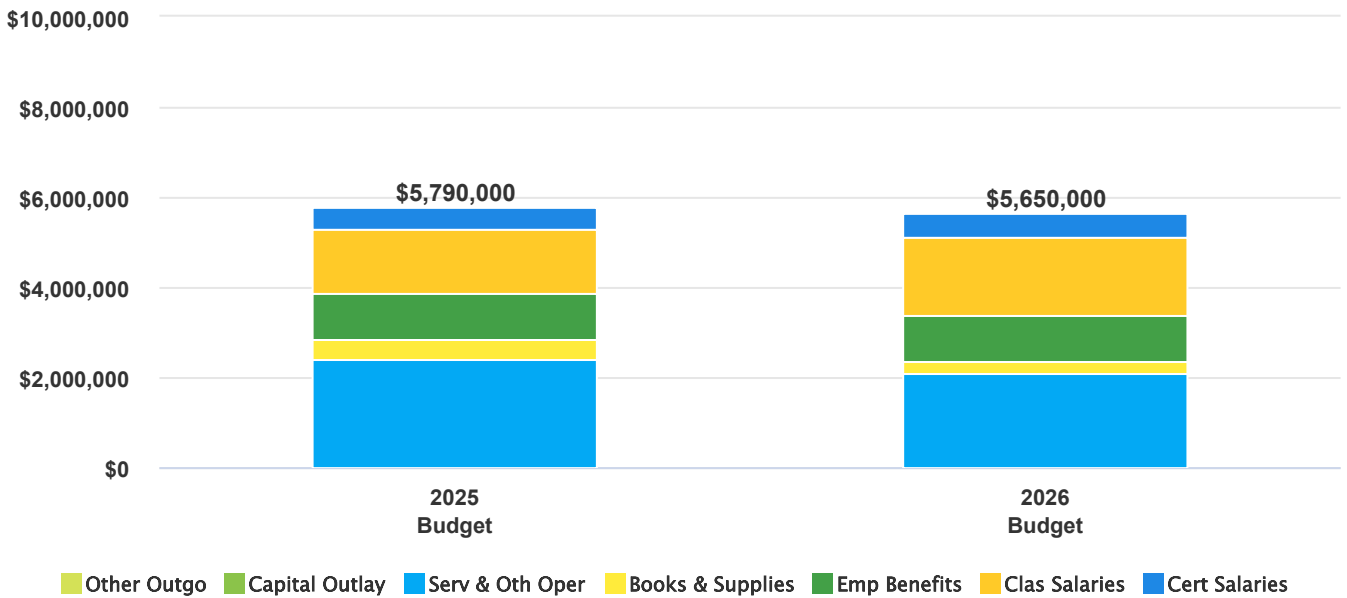
- Information Technology Services
- Enterprise Applications
- Learner Support Services
- Network

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.
- Annual contract increases for department of 5.0% - \$250,000 (included in MYP)

Note: 2024/25 includes one-time allocation for District Cyber Security training - \$143,000, CDW Prepaid contract - \$28,000, and Financial System Upgrade carryover - \$560,000

Net Adjustments: \$250,000 ongoing

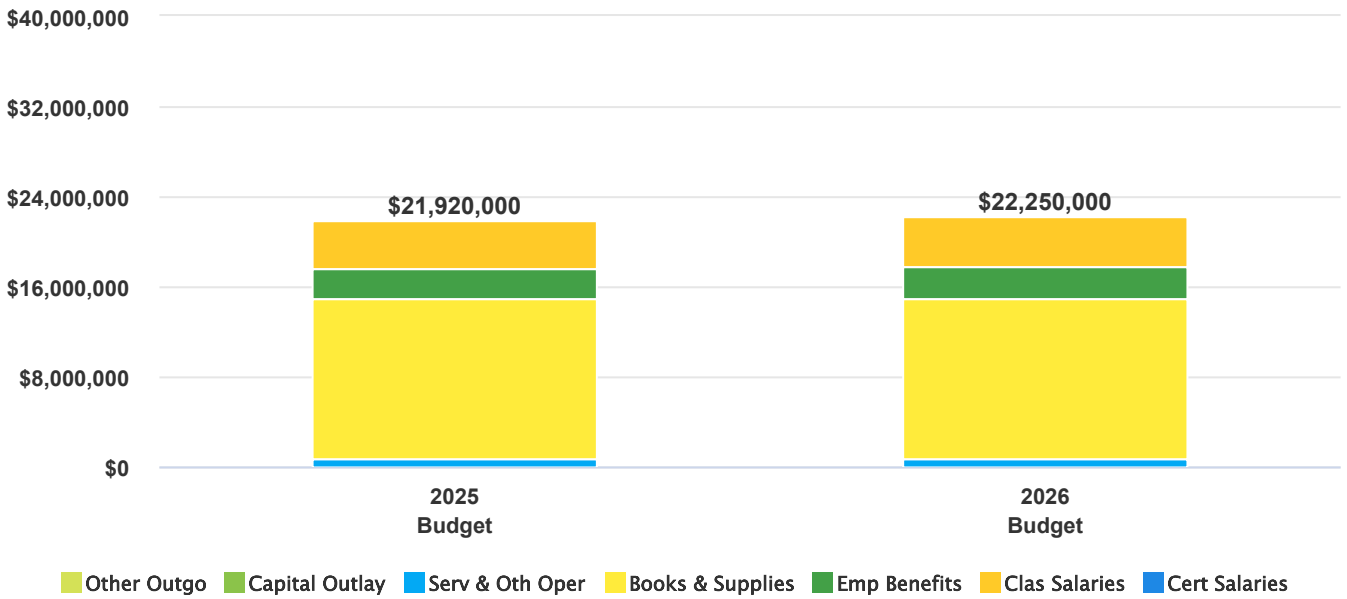


Information Technology - Enterprise Services

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.

2024/25 Budget includes one-time allocation for human resource enterprise system upgrade and CDW contract - \$3.2 million

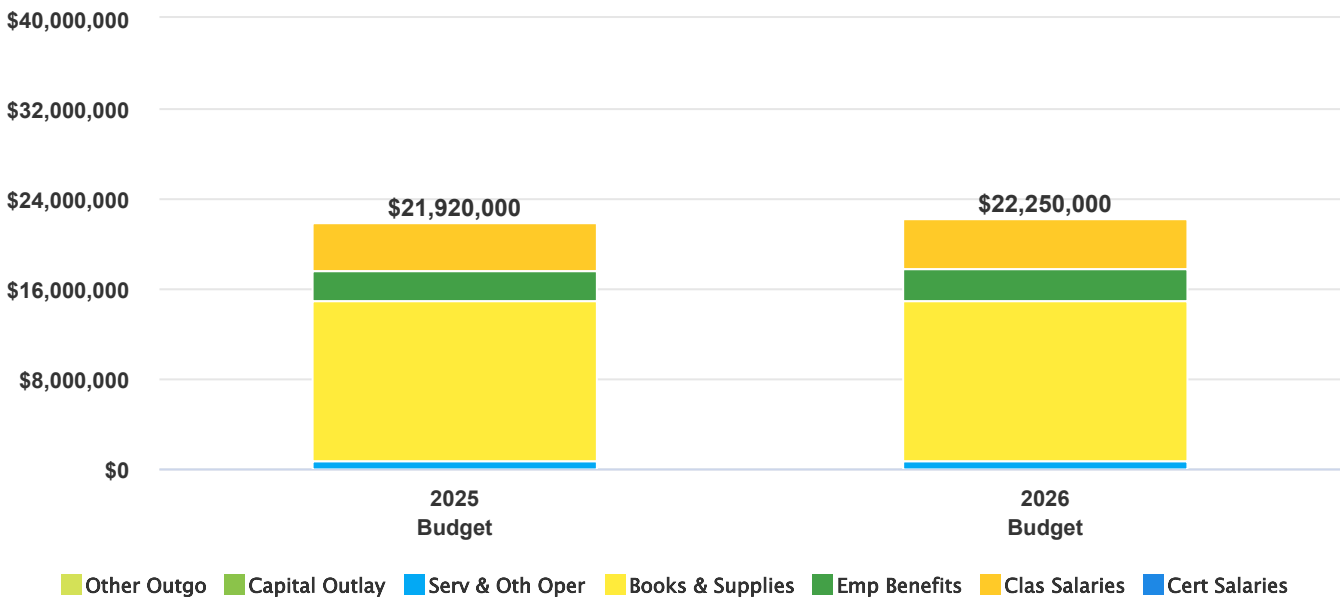


Information Technology - Learner Support

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.
- Reduce (1.0) FTE Customer Service - (\$98,000)
- Reduce (1.0) FTE Help Desk Technician - (\$108,000)
- Reduce (1.0) FTE Tech Support Specialist II (Farber) - (\$120,000)

Net Adjustments: (3.0) FTE, (\$326,000) ongoing

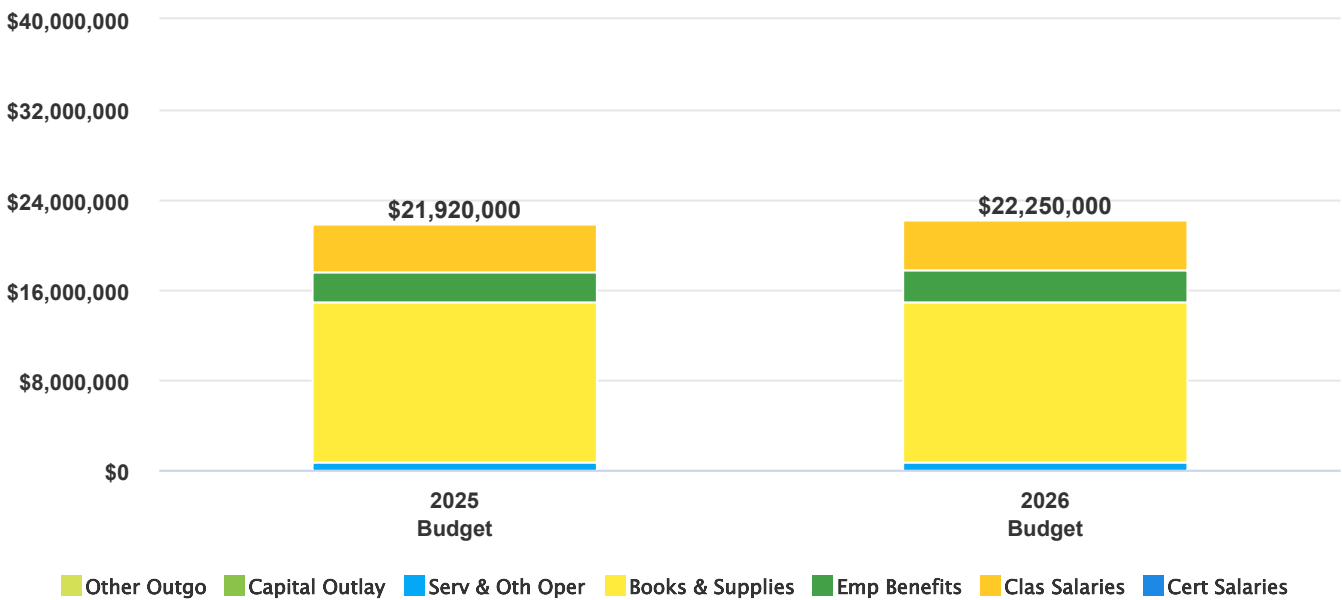


Information Technology - Network

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.

2024/25 Budget includes one-time allocation for Technology Network Data Center - \$700,000



Communications and Parent University

Our Vision

The Fresno Unified Family are made proud ambassadors of the district by being thoroughly engaged, empowered and informed through reliable, trustworthy, and transparent communications.

Our Mission

The Communications team works to engage, empower and inform all students, staff and families through consistent, clear, and deeply humanized communications that are easily accessible for anyone, anywhere.

Departments:

- Communications
- Parent University
- Translation Services

Communications

Mission:

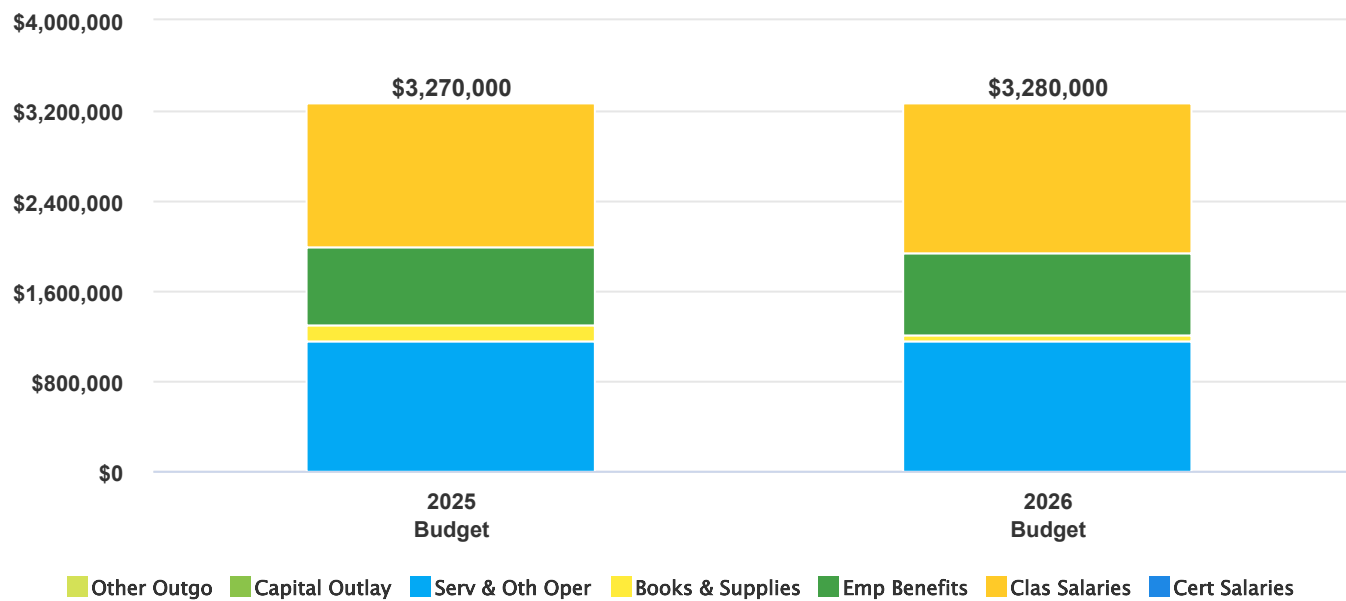
The Communications team works to engage, empower and inform all students, staff and families through consistent, clear, and deeply humanized communications that are easily accessible for anyone, anywhere.

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.

Note: 2024-25 includes one-time allocation for communication mailers - \$77,000

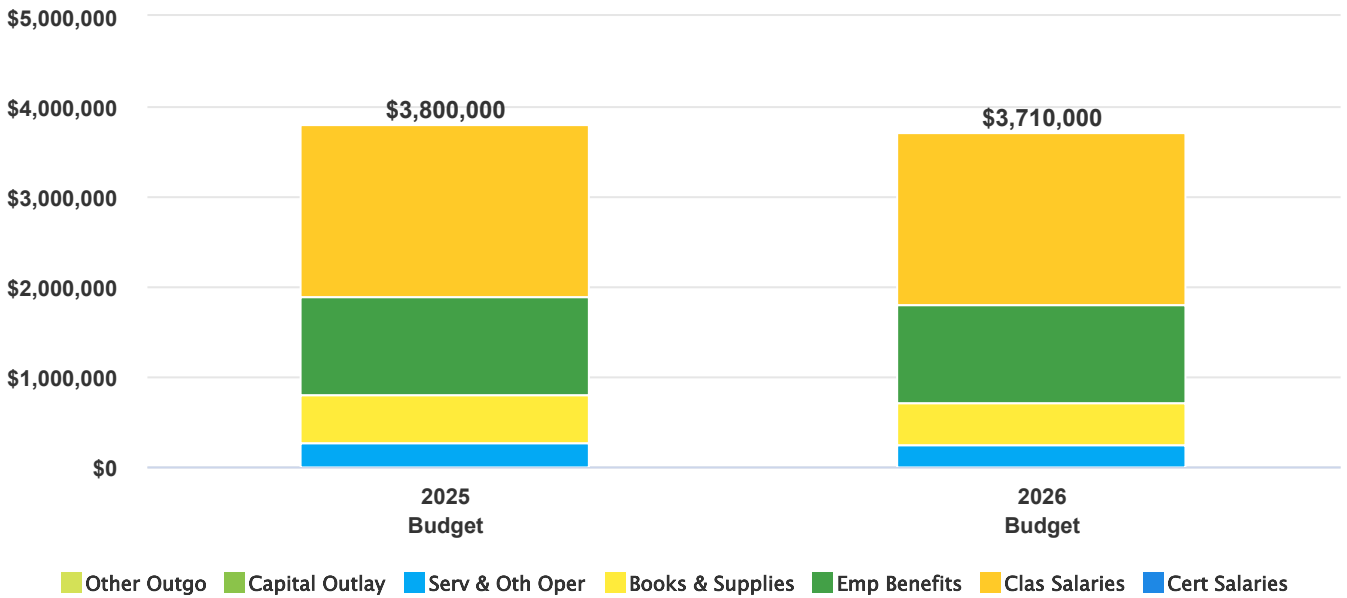
Communications



Parent University

2025/26 Ongoing Budget Notes:

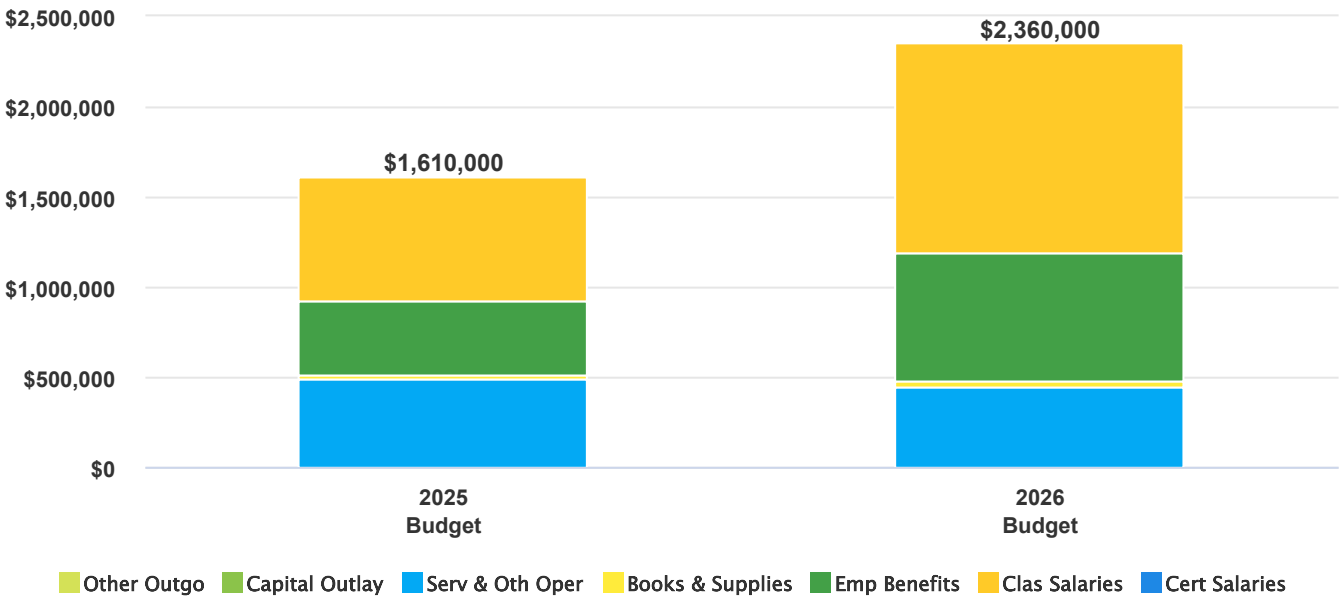
- Includes: salary increase, statutory benefits, etc.
- Shift 1.0 FTE Manager I from Parent University to Translation Services



Translation Services

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.
- Shift 1.0 FTE Manager I from Parent University to Translation Services

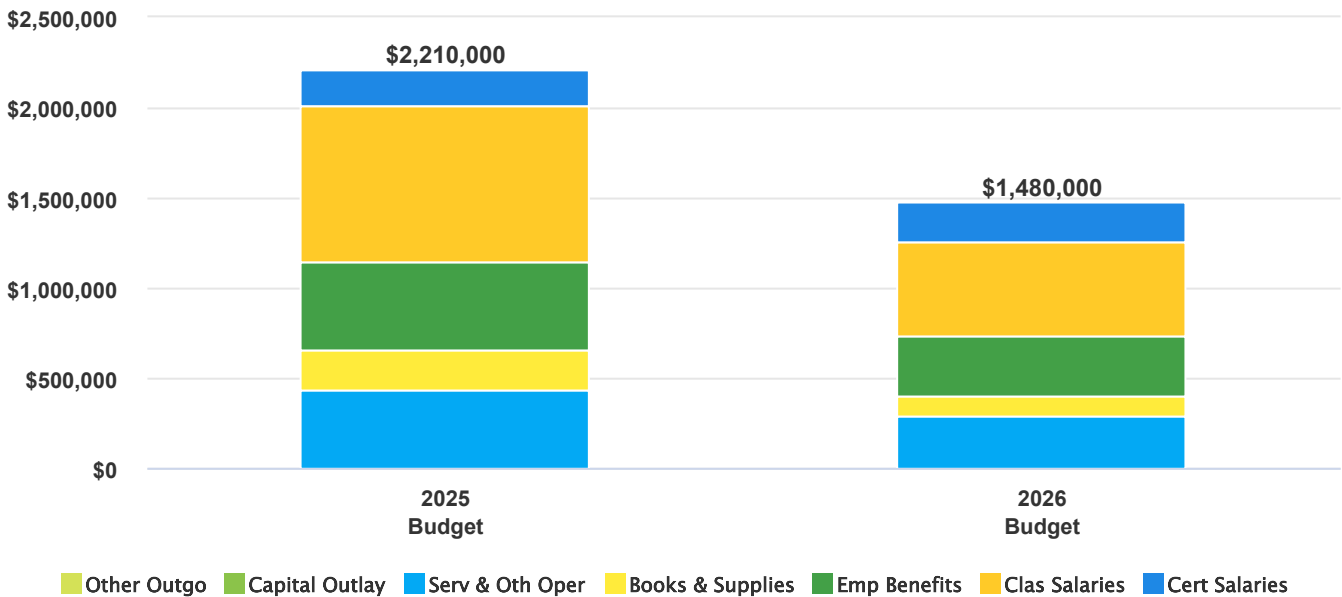


Engagement & External Partnerships

2025/26 Ongoing Budget Notes:

- Net increase includes: salary increase, statutory benefits, etc.
- Shift (1.0) FTE Chief Officer Engagement to the Foundation - (\$350,000)
- Shift (1.0) FTE Project Manager to Grants - (\$200,000)
- Reduce supplies and services - (\$150,000)

Net Adjustments: (2.0) FTE - (\$700,000) ongoing

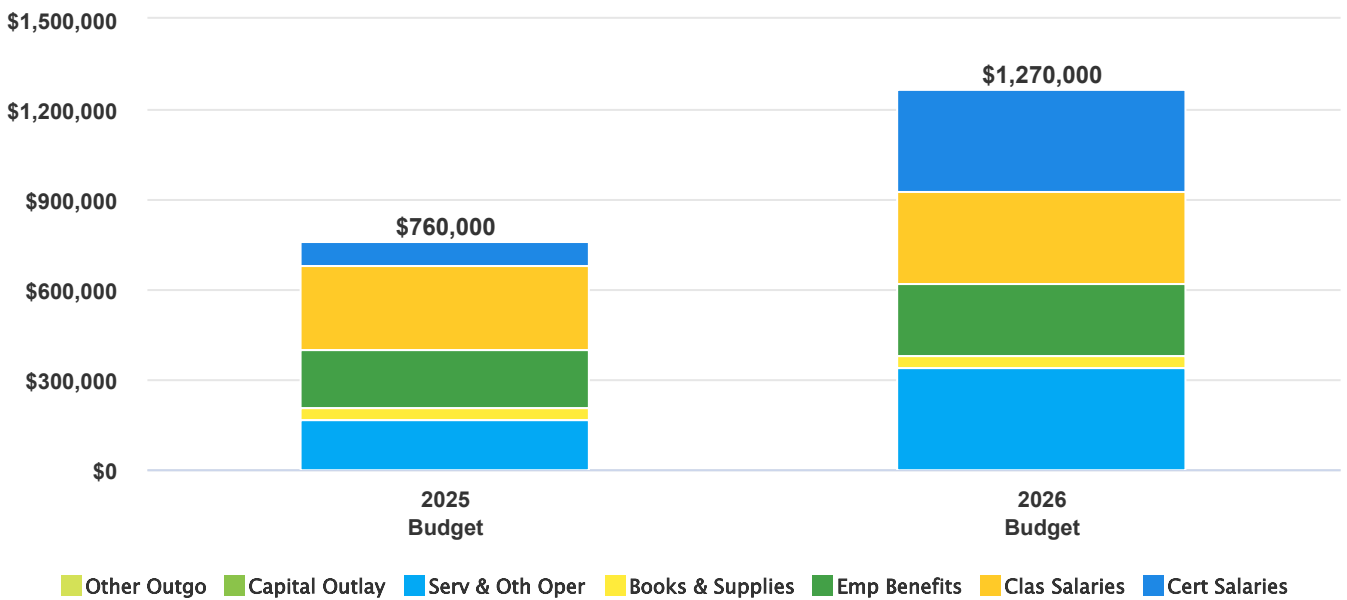


Deputy Superintendent

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.

2024/25 includes one-time transfer out of budget savings (due to vacancy) to professional learning contracts - (\$311,000)

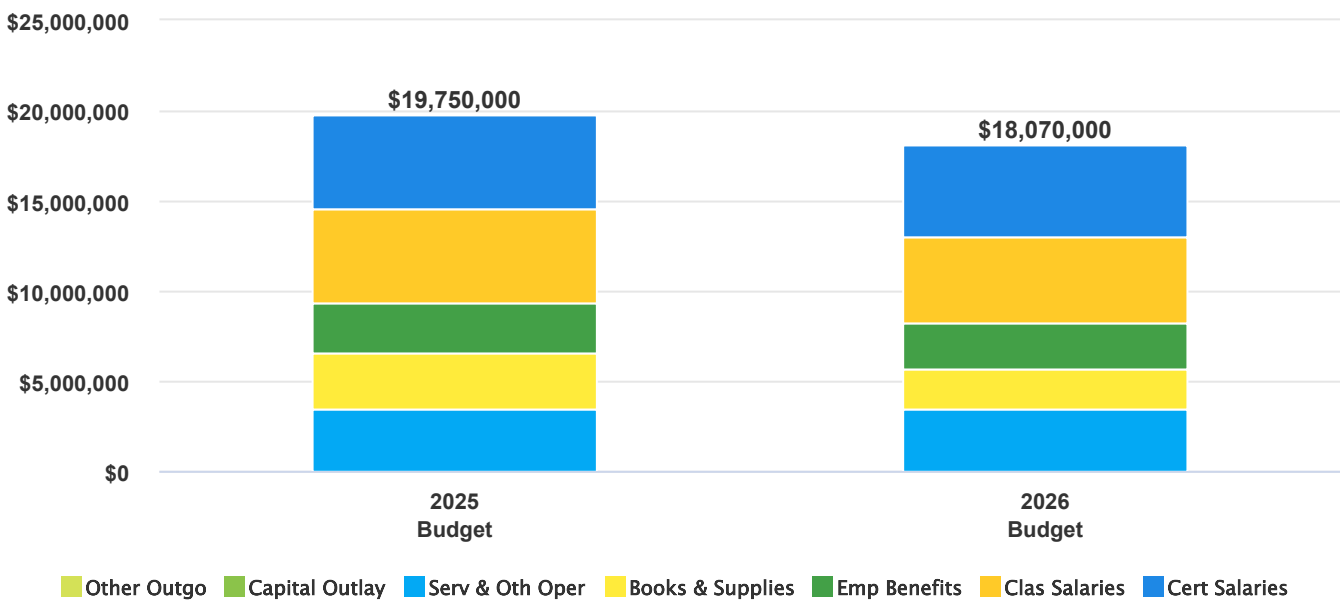


Student Engagement

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc.
- Increase for Save Mart Center graduations - \$35,000
- Increase for Officiating Contracts - \$420,000

Net Adjustments: 455,000 ongoing

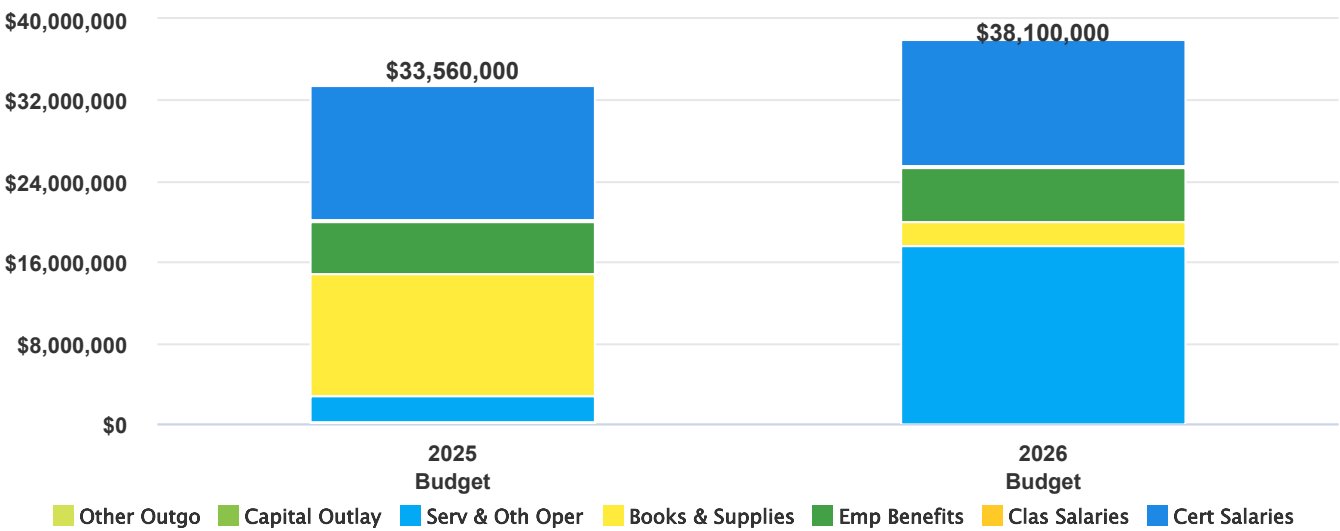


Arts & Music

2025/26 Ongoing Budget Notes:

- Net increase includes: salary increase, statutory benefits, etc.

Note: Prop 28 allocates approximately \$12.0 million annually, however 2023/24 carried over to 2024/25 and 2025/26



School Safety & Security

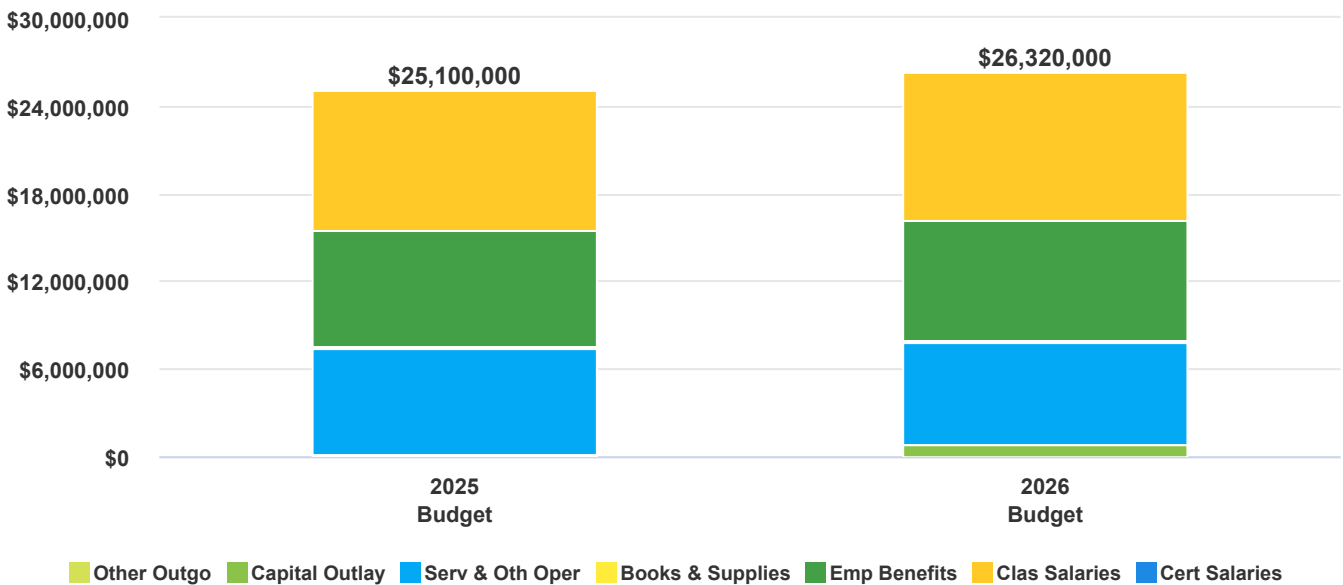
2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc
- Reduction (1.4) FTE Telecom Operator I - (\$123,000)

2025/26 One-time Budget Notes:

- Vape Sensors & Cameras at 8 additional sites - \$600,000
- Cameras in 22 Cafeterias - \$240,000
- Professional Learning - \$10,000

Net Adjustments: (1.4) FTE - \$(123,000) ongoing; \$850,000 one-time

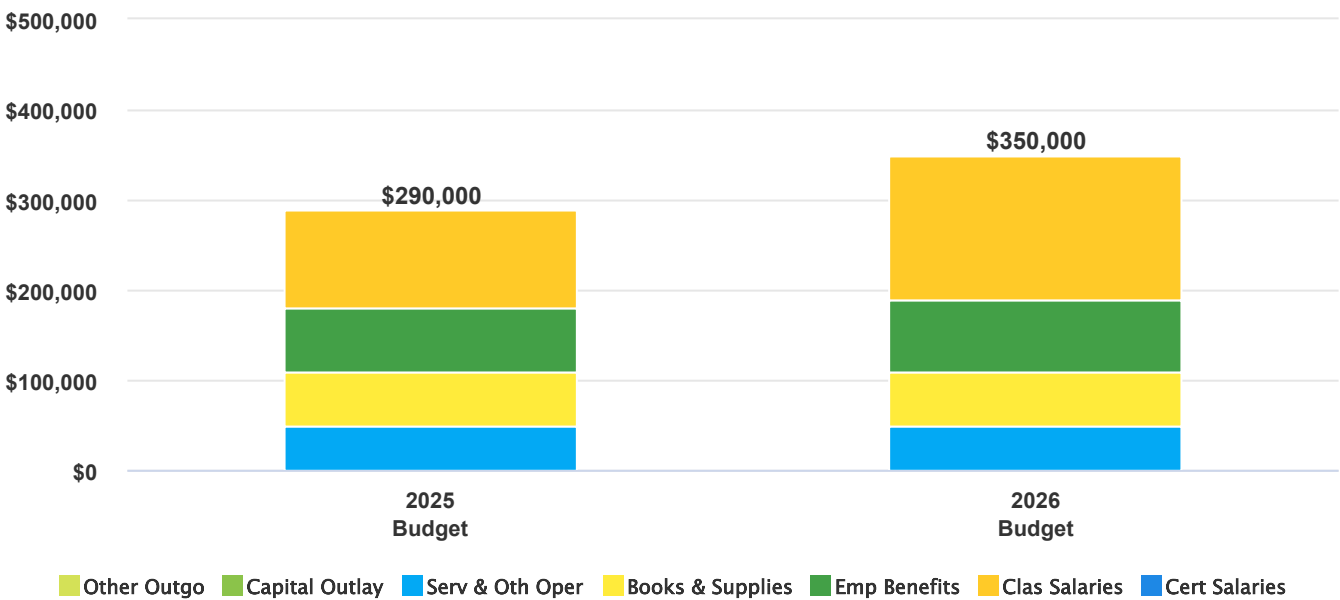


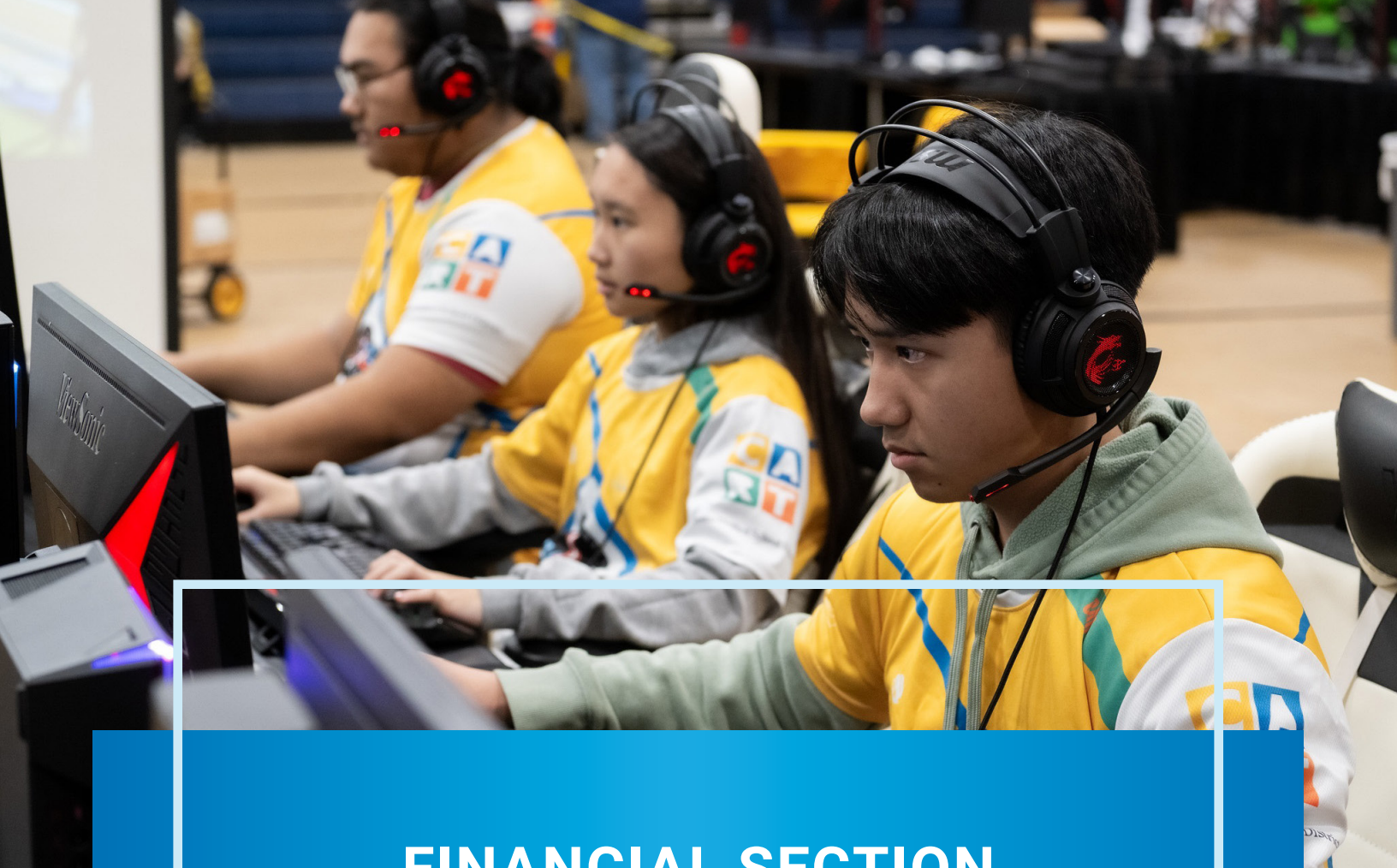
Emergency Response

2025/26 Ongoing Budget Notes:

- Includes: salary increase, statutory benefits, etc

2024/25 includes staff shift to Human Resources to support Customer Service department





FINANCIAL SECTION

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Fresno Unified School District - All Funds Combined
Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ 847,472,814	\$ 954,717,023	\$ 1,011,565,459	\$ 998,030,578	\$ 1,006,168,792	\$ 1,031,959,982	\$ 1,058,540,978	\$ 1,079,711,798
Federal Revenues	345,174,923	325,929,387	373,659,023	230,044,845	192,564,168	181,818,899	181,818,899	184,175,329
State Revenues	258,122,560	470,375,478	350,989,459	348,171,754	356,733,710	341,036,688	344,156,688	349,913,563
Other Local Revenues	317,677,665	339,481,753	404,384,264	381,617,233	368,083,935	362,990,329	362,990,330	363,848,466
Other Sources	-	-	-	-	-	-	-	-
Total Revenues	\$ 1,768,447,962	\$ 2,090,503,641	\$ 2,140,598,205	\$ 1,957,864,410	\$ 1,923,550,605	\$ 1,917,805,898	\$ 1,947,506,895	\$ 1,977,649,156
\$ Increase/(Decrease)	\$ 282,925,664	\$ 322,055,679	\$ 50,094,564	\$ (182,733,795)	\$ (34,313,805)	\$ (5,744,707)	\$ 29,700,997	\$ 30,142,261
% Increase/(Decrease)	19.05%	18.21%	2.40%	-8.54%	-1.75%	-0.30%	1.55%	1.55%
EXPENDITURES								
Certificated Salaries	\$ 530,819,789	\$ 531,325,418	\$ 595,563,887	\$ 607,414,705	\$ 626,645,839	\$ 612,992,710	\$ 607,908,973	\$ 601,968,852
Classified Salaries	186,142,497	217,312,650	242,924,510	274,449,051	290,528,412	\$ 285,509,471	\$ 286,805,103	\$ 284,313,214
Employee Benefits	371,604,948	421,752,982	439,429,658	464,693,872	480,702,043	\$ 497,215,027	\$ 501,395,939	\$ 496,699,134
Books and Supplies	123,277,023	146,241,394	149,924,971	131,170,034	163,180,161	\$ 151,126,740	\$ 118,980,143	\$ 118,157,073
Services and Other Operating Expenditures	343,825,568	404,428,880	469,928,172	493,480,320	592,751,085	\$ 514,844,416	\$ 491,651,009	\$ 489,317,860
Capital Outlay	81,994,371	81,513,123	138,201,919	166,623,120	61,885,306	\$ 49,426,434	\$ 49,424,495	\$ 49,422,496
Other Outgo/Debt Service	234,529,500	69,501,568	126,167,622	62,014,994	49,930,639	\$ 54,702,085	\$ 53,532,395	\$ 51,548,335
Total Expenditures	\$ 1,872,193,696	\$ 1,872,076,015	\$ 2,162,140,739	\$ 2,199,846,096	\$ 2,265,623,485	\$ 2,165,816,883	\$ 2,109,698,057	\$ 2,091,426,964
\$ Increase/(Decrease)	\$ 424,361,894	\$ (117,681)	\$ 290,064,724	\$ 37,705,357	\$ 65,777,389	\$ (99,806,602)	\$ (56,118,826)	\$ (18,271,093)
% Increase/(Decrease)	29.31%	-0.01%	15.49%	1.74%	2.99%	-4.41%	-2.59%	-0.87%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ 81,932,078	\$ 53,644,806	\$ 48,741,913	\$ 103,152,276	\$ 117,569,855	\$ 65,407,973	\$ 65,407,973	\$ 65,407,973
(Transfer Out)	(81,932,078)	(53,644,806)	(48,741,913)	(103,152,276)	(117,569,854)	(11,501,785)	(9,887,203)	\$ (9,243,885)
Sources	560,758	103,891,619	859,659	62,124,993	30,000,000	1,338,049	1,109,071	\$ 1,109,071
Uses	-	-	-	-	(7,900,000)	21,050,000	46,050,000	\$ 47,050,000
Contributions	-	(1)	1	-	-	-	-	-
Total Other Financing Sources	\$ 560,758	\$ 103,891,618	\$ 859,660	\$ 62,124,993	\$ 22,100,001	\$ 76,294,237	\$ 102,679,841	\$ 104,323,159
Beginning Fund Balance	873,783,008	770,667,032	1,092,986,276	1,072,303,402	892,446,709	572,473,829	400,757,081	341,245,760
Fiscal Year Transactions	(103,115,976)	322,319,244	(20,682,874)	(179,856,693)	(319,972,879)	(171,716,748)	(59,511,321)	(9,454,649)
Audit Adjustment	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 770,667,032	\$ 1,092,986,276	\$ 1,072,303,402	\$ 892,446,709	\$ 572,473,829	\$ 400,757,081	\$ 341,245,760	\$ 331,791,111

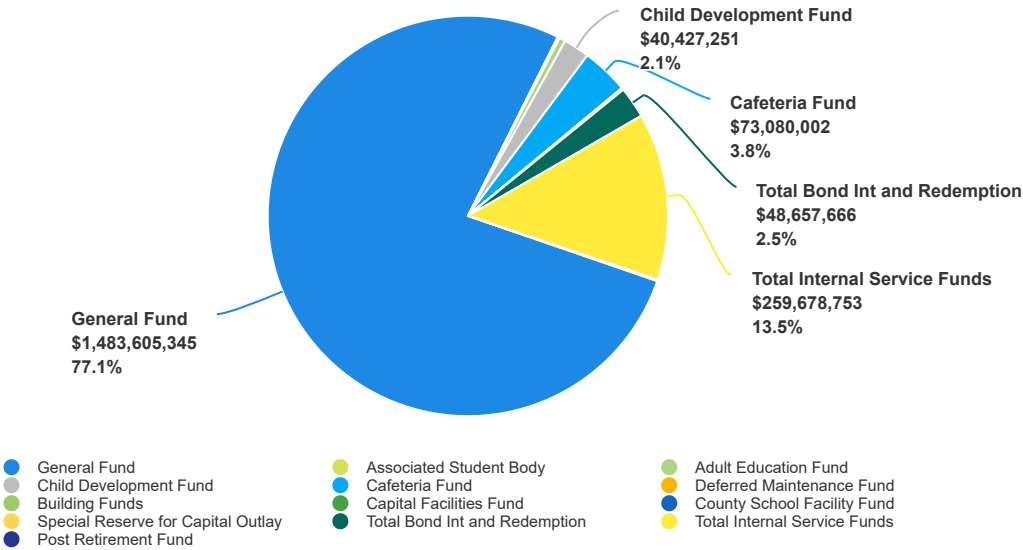
What Makes Up a School District's Funding?

The District's total budgeted revenue for 2025/26 is \$1,923,550,605. This is a decrease of \$34,313,805 from the 2024/25 projected revenue of \$1,957,864,410. The General Fund makes up the largest part of the District's total revenue, accounting for 77.13% with the other funds accounting for the balance of the revenue.

Summary of Revenue - All Funds

Fund Name	2024/25 Estimated Actual Revenue	2025/26 Budgeted Revenues	Difference
General Fund Unrestricted	\$ 1,058,254,201	\$ 1,061,729,427	\$ 3,475,226
General Fund Restricted	458,696,807	421,875,918	(36,820,889)
Total General Fund	\$ 1,516,951,008	\$ 1,483,605,345	\$ (33,345,663)
Adult Education Fund	10,130,529	9,639,495	(491,034)
Child Development Fund	35,576,862	40,427,251	4,850,389
Cafeteria Fund	71,468,759	73,080,002	1,611,243
Deferred Maintenance Fund	3,284	-	(3,284)
Building Fund	2,275,483	1,216,412	(1,059,071)
Developer Fee/ Capital Facilities Fund	1,850,999	1,385,000	(465,999)
County School Facility Fund	5,402,619	600,000	(4,802,619)
Special Reserve for Capital Outlay	41,426	40,000	(1,426)
Total Bond interest and Redemption	51,456,723	48,657,666	(2,799,057)
Total Internal Service/ Self Insurance Funds	257,592,848	259,678,753	2,085,905
Post Retirement Fund	2,000,000	2,000,000	-
ASB Student Body	3,113,870	3,220,681	106,811
Total	\$ 1,957,864,410	\$ 1,923,550,605	\$ (34,313,805)

Summary of Revenue Sources by Fund



Summary of Expenses - All Funds

Fund Name	2024/25 Estimated Actual Expenses	2025/26 Budgeted Expenses	Difference
General Fund Unrestricted	\$ 994,406,565	\$ 944,838,206	\$ (49,568,359)
General Fund Restricted	665,015,954	742,980,969	77,965,015
Total General Fund	\$ 1,659,422,519	\$ 1,687,819,175	\$ 28,396,656
Adult Education Fund	9,608,358	11,391,804	1,783,446
Child Development Fund	35,672,216	40,427,251	4,755,035
Cafeteria Fund	68,631,184	76,743,338	8,112,154
Deferred Maintenance Fund	5,604,038	3,361,720	(2,242,318)
Total Building Funds	1,507,250	250,000	(1,257,250)
Developer Fee/ Capital Facilities Fund	28,961	2,746,614	2,717,653
County School Facility Fund	105,520,396	117,471,319	11,950,923
Special Reserve for Capital Outlay	790,758	1,359,111	568,353
Total Bond Interest and Redemption	56,500,855	44,478,613	(12,022,242)
Total Internal Service/ Self Insurance Funds	253,377,899	276,245,370	22,867,471
Post Retirement Fund	71,790	150,000	78,210
ASB Student Body	3,114,272	3,178,170	63,898
Total	\$ 2,199,850,496	\$ 2,265,622,485	\$ 65,771,989

Summary of Expenses by Object- All Funds

	2024/25 Estimated Actuals	2025/26 Adopted Budget	Increase / (Decrease)
Certificated Salaries	\$ 607,414,705	\$ 626,645,839	3.17%
Classified Salaries	274,449,051	290,528,412	5.86%
Employee Benefits	464,693,872	480,702,043	3.44%
Books and Supplies	131,170,034	163,180,161	24.40%
Contracts and Services	493,480,320	592,751,085	20.12%
Capital Outlay	166,623,120	61,885,306	-62.86%
Other Outgo	62,014,994	49,930,639	-19.49%
Totals	\$ 2,199,846,096	\$ 2,265,623,485	2.99%

Budgeted Ending Balances by Fund

Fund Name	2025/26 Estimated Beginning Balance	2025/26 Budgeted Revenues	2025/26 Budgeted Expenditures	Projected Other Financing Sources	2025/26 Budgeted Ending Balance
General Fund					
Unrestricted	\$ 243,338,002	\$ 1,061,729,427	\$ 944,838,206	\$ (197,056,891)	\$ 163,172,332
General Fund Restricted	220,735,845	421,875,918	742,981,969	188,686,891	88,316,685
Total General Fund	\$ 464,073,847	\$ 1,483,605,345	\$ 1,687,820,175	\$ (8,370,000)	\$ 251,489,017
Adult Education Fund	1,752,881	9,639,495	11,391,804	-	572
Child Development Fund	1	40,427,251	40,427,251	-	1
Cafeteria Fund	33,590,266	73,080,002	76,743,338	-	29,926,930
Deferred Maintenance Fund	-	-	3,361,720	3,361,720	-
Total Building Funds	81,097,326	1,216,412	250,000	(80,678,134)	1,385,604
Developer Fee/ Capital Facilities Fund	6,746,129	1,385,000	2,746,614	(30,000)	5,354,515
County School Facility Fund	14,625,119	600,000	117,471,319	107,316,414	5,070,214
Special Reserve for Capital Outlay	1,380,953	40,000	1,359,111	-	61,842
Total Bond interest and Redemption	66,361,275	48,657,666	44,478,613	-	70,540,328
Total Internal Service/ Self Insurance Funds	135,293,944	259,678,753	276,245,370	(3,000,000)	115,727,327
Post Retirement Fund	84,583,317	2,000,000	150,000	3,500,000	89,933,317
ASB Student Body	2,941,651	3,220,681	3,178,170	-	2,984,162
Total	\$ 892,446,709	\$ 1,923,550,605	\$ 2,265,623,485	\$ 22,100,000	\$ 572,473,829

General Fund

As mentioned earlier, the General Fund makes up the largest part of the District's total revenue, accounting for 77.13% with the other funds accounting for the balance of the revenue.

The General Fund is split between Unrestricted (Fund 30) and Restricted (Fund 60) revenue. Unrestricted funding doesn't have specific conditions or destinations for how the funding can be spent which offers flexibility on how these funds can be allocated in the budget. Restricted funding has specific requirements on how the revenue can be spent such as specific projects, programs, or purposes (usually grants and entitlements).

General Fund Shifts

Revenues

- Revenues include the COLA of 2.3%
- The decrease in revenue is primarily due to lower enrollment
- The multi-year LCFF revenue is projected slightly higher as the district continues to expect the number of high needs students to increase as a % to total enrollment
- Federal Funding is projected to be slightly lower in 2026/27 & 2027/28 in order to account for any federal monies that might be reduced by the government; the 2028/29 fiscal year is planned slightly higher based on our projection that enrollment might start to rebound
- The largest contributors to State Revenues are grants for Career Technical Education (CTE) and the Special Education Master Plan; the State Lottery revenue is also included. These have been planned similarly to the federal revenues for the next 3 "out" years since they can have some volatility
- Local revenues are a very small part of the total revenue for the district and are based largely on investment income, leases and rental of facilities. The district has planned 2026/27 slightly lower, 2027/28 flat and reflects a small increase for the 2028/29 budget year

Expenditures

- Certificated Salary expense is planned higher in 2025/26 due to an already negotiated raise of 5.5% ongoing and 2.5% one-time. The multi-year is planning for a decrease in enrollment which will impact all categories of expense. Currently, reductions required in certificated staffing has been tied to retirements not being backfilled (while still maintaining our student-to-teacher negotiated ratios).
- Classified Salary expense reflects a similar plan as certificated; positions have been reduced/eliminated based on vacancies which will continue to occur as enrollment decreases

- Employee Benefits will increase due to salary increases and PERS contribution percentages increase
- Supplies and Contracts continue to contract as our revenues decrease
- Our Capital Outlay has decreased significantly as we have spent down our one-time monies

General Fund Balance

Over the period of 2024/25 to 2026/27, the General Fund balance will see a reduction from the beginning balance of \$563,449,542. This is due primarily to the utilization of one-time block grants: The Learning Recovery Block Grant and the Arts, Music, & Instructional Material Block Grant. Additionally, the negotiated salary/benefits increases will outpace the LCFF COLA of 2.30%.

The district has maintained a healthy fund balance in anticipation for challenging budget years (as we are seeing now). These reserves are enabling the district to continue to balance their budget and maintain the minimum 2% reserve level required for the current FY as well as the next 3 “out” years. Obviously, continued vigilance is required and adjustments need to be made as conditions change.

The “other” funds are listed later in this section and provide insight into any negative trends within their specific funds.

Multi-Year Items

Salary & Benefits - In accordance with the current employee bargaining agreements, the 2025/26 budget includes an ongoing raise of 5.5% and one-time of 2.5% equating to \$44.0 million and \$20.0 million one-time.

State Revenue - Increase in Transportation 60% reimbursements based on increased 2024/25 expenditures of \$1.0 million.

District Contribution to Health Fund - In accordance with the current employee bargaining agreements, the 2025/26 district's health contribution level remains at \$22,000 per employee participant. In addition, the district's health contribution is estimated to increase by \$3,025 (per member) in 2026/27 equating to \$23.1 million, and an additional \$644 (per member) in 2027/28 equating to \$4.9 million.

District Workers' Compensation - The benefit rate for Workers' Compensation remains the same as in 2024/25 and results in a reserve level estimated at 97% in 2025/26. Per Board Policy 3100, "during stable times, the district will maintain Workers' Compensation liability at 90 percent".

STRS and PERS Employer Costs - The multi-year projections include funding for changed employer rates for STRS and PERS. This equates to a savings of (\$900,000) in 2026/27 and an increased cost of \$1.7 million in 2027/28.

Governmental Accounting Standards Board Statement Number 75 (GASB No. 75)- The multi-year projections include a \$0.5 million contribution from the Unrestricted General Fund and \$3.0 million from the Health Fund for 2025/26 and \$1.5 million from the Unrestricted General Fund and \$2.0 million from the Health Fund Fund for 2026/27 and 2027/28. The GASB 75 reserve, otherwise referred to as the Other Post-Employment Benefit Reserve (OPEB), is estimated at \$89.9 million as of June 30, 2026.

Cash Flow Report - The Standardized Account Code Structure Report (SACS) includes a two-year Cash Flow Report. The report utilizes guidance from Fresno County Superintendent of Schools (FCSS) for the distribution of State funds. The assumptions project a positive cash balance of \$425.2 million on June 30, 2026 and \$444.1 million on June 30, 2027.

Fresno Unified School District - General Fund
Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ 847,472,814	\$ 954,717,023	\$ 1,011,565,459	\$ 998,030,578	\$ 1,006,168,792	\$ 1,031,959,982	\$ 1,058,540,978	\$ 1,079,711,798
Federal Revenues	293,017,805	270,046,404	309,060,895	169,331,859	128,566,762	117,821,493	117,821,493	120,177,923
State Revenues	230,100,896	399,756,489	298,919,515	290,777,616	299,828,923	284,723,760	287,843,760	293,600,635
Other Local Revenues	38,883,276	15,933,182	56,468,247	58,810,955	49,040,868	42,906,868	42,906,868	43,765,005
Other Sources	-	-	-	-	-	-	-	-
Total Revenues	\$ 1,409,474,791	\$ 1,640,453,098	\$ 1,676,014,116	\$ 1,516,951,008	\$ 1,483,605,345	\$ 1,477,412,103	\$ 1,507,113,099	\$ 1,537,255,361
\$ Increase/(Decrease)	\$ 269,049,211	\$ 230,978,307	\$ 35,561,018	\$ (159,063,108)	\$ (33,345,663)	\$ (6,193,242)	\$ 29,700,996	\$ 30,142,262
% Increase/(Decrease)	23.59%	16.39%	2.17%	-9.49%	-2.20%	-0.42%	2.01%	2.00%
EXPENDITURES								
Certificated Salaries	\$ 521,092,622	\$ 519,899,450	\$ 582,600,921	\$ 593,872,519	\$ 612,071,529	\$ 599,095,866	\$ 594,012,129	\$ 588,072,008
Classified Salaries	164,336,137	190,895,573	214,039,435	243,412,199	256,257,605	251,832,510	253,002,047	250,472,027
Employee Benefits	348,507,758	394,318,111	411,476,530	435,150,759	448,786,888	466,041,117	470,157,064	465,455,493
Books and Supplies	96,734,612	109,968,616	109,526,182	92,995,486	115,575,876	103,230,710	70,816,117	70,107,956
Services and Other Operating Expenditures	126,917,590	177,508,907	226,466,806	219,090,018	238,010,837	223,621,213	200,427,806	198,423,528
Capital Outlay	3,694,894	51,752,076	82,218,563	71,916,077	17,037,568	4,935,784	4,935,784	4,935,784
Other Outgo/Debt Service	1,707,668	2,985,875	2,764,413	2,981,061	79,872	(876,042)	(876,042)	(876,042)
Total Expenditures	\$ 1,262,991,281	\$ 1,447,328,608	\$ 1,629,092,850	\$ 1,659,418,119	\$ 1,687,820,175	\$ 1,647,881,158	\$ 1,592,474,905	\$ 1,576,590,753
\$ Increase/(Decrease)	\$ 209,047,502	\$ 184,337,327	\$ 181,764,242	\$ 30,325,269	\$ 28,402,056	\$ (39,939,017)	\$ (55,406,253)	\$ (15,884,152)
% Increase/(Decrease)	19.83%	14.60%	12.56%	1.86%	1.71%	-2.37%	-3.36%	-1.00%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ 4,141,622	\$ 3,419,556	\$ 3,405,608	\$ 5,630,754	\$ 3,391,720	\$ 3,391,720	\$ 3,391,720	\$ 3,391,720
(Transfer Out)	(5,593,398)	(4,853,446)	(4,861,720)	(6,100,754)	(3,861,720)	(4,861,720)	(4,861,720)	(4,861,720)
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	(7,900,000)	21,050,000	46,050,000	\$ 46,050,000
Contributions	-	-	1	-	-	-	-	-
Total Other Financing Sources	\$ (1,451,776)	\$ (1,433,890)	\$ (1,456,111)	\$ (470,000)	\$ (8,370,000)	\$ 19,580,000	\$ 44,580,000	\$ 44,580,000
Beginning Fund Balance	229,193,035	374,224,769	553,873,863	607,010,958	464,073,847	251,489,016	100,599,961	59,818,155
Fiscal Year Transactions	145,031,734	191,690,600	45,465,154	(142,937,111)	(212,584,830)	(150,889,055)	(40,781,806)	5,244,608
Audit Adjustment	-	(12,041,506)	7,671,941	-	-	-	-	-
Ending Fund Balance	\$ 374,224,769	\$ 553,873,863	\$ 607,010,958	\$ 464,073,847	\$ 251,489,016	\$ 100,599,961	\$ 59,818,155	\$ 65,062,763

General Fund Revenue

The District categorizes its General Fund revenue into five sources:

1. LCFF revenue
2. Federal revenue
3. Other State revenue
4. Other Local revenue
5. Other sources



The General Fund adopted budget revenue projections include the following assumptions:

- The estimated funded ADA (Average Daily Attendance) for 2024/25 is 63,577. The ADA used for the adopted 2025/26 budget is 62,107
- The 2025/26 adopted budget assumes a State cost-of-living adjustment of 2.3%
- LCFF Supplemental and Concentration revenue projections are calculated based on historical averages of the district's unduplicated pupil percentage (UPP) for students living in poverty, English learners, and foster youth
- Grant adjustments are based on award letters and historical funding

LCFF Revenue Sources

In fiscal years 1973/74 through 2012/13, California school districts operated under general purpose Revenue Limits established by the State Legislature. In general, Revenue Limits were calculated for each school district by multiplying the actual Average Daily Attendance (ADA) by a base Revenue Limit. The basic Revenue Limit calculations were adjusted annually in accordance

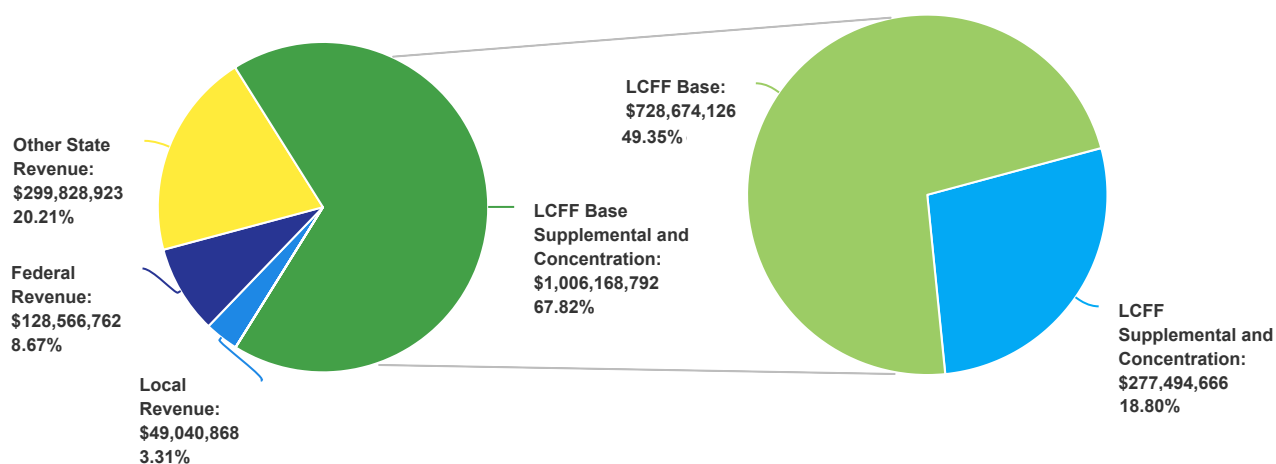
with several factors designated primarily to provide cost of living increases and to equalize revenue among all California school districts of the same type.

The LCFF became the new funding model for school districts within the State of California beginning in the 2013/14 fiscal year and accomplished three broad goals; funding schools more equitably, making more decisions at the local level, and measuring school achievement using multiple metrics and not just test scores.

For Fresno Unified School District, LCFF sources represent the main revenue source by generating approximately 67.8% of General Fund revenues in 2025/26. It is currently anticipated that \$1,006,168,792 will be received from LCFF Sources in 2025/26. This represents an increase of \$8,138,214 as compared to the 2024/25 Estimated Actuals.

The LCFF provides up to three separate grants to a district. The Base Grant is allocated to districts for each average daily attendance (ADA) reported. The Supplemental Grant provides an additional 20% of base grants to districts, based on the unduplicated pupil percentage (UPP). The UPP is the percentage of the district's target student population. The target students are eligible for free and reduced price meals, English learners, foster youth, or homeless. If a district has a UPP greater than 55%, the LCFF provides an additional 65% of the base grant referred to as the Concentration Grant. The District's 2025/26 Unduplicated Pupil Count (UPP) is projected to be 87.8%, therefore the District is eligible for the Concentration Grant. The Supplemental and Concentration Grant funds must be used on programs benefiting the students within the target population. These funds are allocated to programs outlined in the District's LCAP, created based on consultation with parents, staff, students and our community.

2025/26 Adopted General Fund Revenue Sources



LCFF Base Grant	Uniform base grant for each school district and charter school based on the grade span of the pupils, i.e. kindergarten through grade 3 (K-3), grades 4-6, grades 7-8, grades 9-12, multiplied by units of average daily attendance (ADA). For school districts, funded ADA is equal to the greater of current or prior year ADA
TK-3 Grade Span Adjustment of 10.4%	As a condition of receiving these funds, school districts are required to maintain an average class enrollment of no more than 24 pupils in K-3, unless the district has collectively bargained an alternative average class enrollment in those grades for each school site. Charter schools receive the adjustment but do not have to comply with this condition
Grades 9-12 Adjustment of 2.6%	There are no compliance requirements associated with this adjustment
Supplemental Grant	Equal to 20% adjusted base grant multiplied by the ADA and the unduplicated percentage of targeted disadvantaged pupils (English learners, students that qualify for free or reduced-price meal, foster youth, or any combination of these factors).
Concentration Grant	Equal to 65% of the adjusted base grant multiplied by ADA and the percentage of targeted pupils exceeding 55% of a school district's or charter school's enrollment



LCFF Revenue Sources

It is currently projected that \$1,006,168,792 will be received from LCFF sources in 2025/26. This represents an increase of \$8,138,214 compared to the 2024/25 Estimated Actuals. The largest increases or changes are due to COLA and change in Transitional Kindergarten ratio of staff to student ratio; change in 2025/26 to 10:1 student to staff.

The increase of \$8.1 million in the (Local Control Funding Formula) revenue is due primarily to the increase in the number of high needs students as part of the total enrollment population.

	2024/25 Estimated Actuals	2025/26 Adopted Budget	Increase / (Decrease)	Percent Change
LCFF Sources	\$ 998,030,578	\$ 1,006,168,792	\$ 8,138,214	0.8%

Local Control Funding Formula (LCFF) Sources	2025/26 Budgeted Change
State Aid - Current Year	\$ 9,479,611
Education Protection Account State Aid - Current year	(1,231,853)
State Aid - Prior Year	(7,582)
Homeowners' Exemptions	-
Timber Yield Tax	-
Other Subventions/In-Lieu Taxes	-
Secured Roll Taxes	-
Unsecured Roll Taxes	-
Prior Years' Taxes	-
Supplemental Taxes	-
Education Revenue Augmentation Fund (ERAF)	-
Community Redevelopment Funds	-
Penalties and Interest from Delinquent Taxes	-
Royalties and Bonuses	-
Other In-Lieu Taxes	-
Non-LCFF Adjustment	-
Unrestricted LCFF Transfers - Current Year	-
All Other LCFF Transfers - Current Year	-
Transfers to Charter Schools in Lieu of Property Taxes	(101,962)
Property Taxes Transfers	-
LCFF/Revenue Limit Transfers - Prior Years	-
Total LCFF Sources	\$ 8,138,214

Federal Revenue Sources

Federal Revenues, which represent approximately 8.7% of the General Fund in 2025/26 are restricted in nature, which means that they must be expended on specific programs. Major sources include Title I, Title II, Title III, Special Education, English Learner, and Migrant Education.

It is currently projected that \$128,566,762 will be received from Federal Revenue sources in 2025/26. This represents a decrease of \$40,765,097 compared to the 2024/25 Estimated Actuals. Significant changes in Federal Revenue sources are noted on this page. The impact of higher needs students is reflected in the increase in Title I entitlements since they are largely dependent on these demographics.

The significant decrease of \$51,444,756 in "All Other Federal Revenue" is due to the expenditure of one-time pandemic grant funds in Facilities (which are recognized as they are spent).

	2024/25 Estimated Actuals	2025/26 Adopted Budget	Increase / (Decrease)	Percent Change
Federal Sources	\$ 169,331,859	\$ 128,566,762	\$ (40,765,097)	-24.07%

	2025/26 Budgeted Change
Federal Sources	
Maintenance and Operations	\$ -
Special Education Entitlement	442,170
Special Education Discretionary Grants	158,292
Child Nutrition Programs	-
Donated Food Commodities	-
Forest Reserve Funds	-
Flood Control Funds	-
Wildlife Reserve Funds	-
FEMA	-
Interagency Contracts Between LEAs	2,618
Pass-Through Revenues from Federal Sources	-
Title I, Part A, Basic	6,511,130
Title I, Part D, Local Delinquent Programs	-
Title II, Part A, Supporting Effective Instruction	2,443,190
Title III, Part A, Immigrant Student Program	81,241
Title III, Part A, English Learner Program	1,290,686
Public Charter Schools Grant Program (PCSGP)	-
Other NCLB / Every Student Succeeds Act	(249,668)
Career and Technical Education	-
All Other Federal Revenue	(51,444,756)
Total Federal Sources	\$ (40,765,097)

Other State Revenue

Other State Revenues represent approximately 20.2% of total General Fund revenue in 2025/26. It is currently anticipated that approximately \$299,828,923 will be realized from Other State Revenues in 2025/26. This represents an increase of \$9,051,307, or 3.11%, when compared to 2024/25 Estimated Actuals.

The largest portion of Other State Revenues is for The Career Technical Education (CTE) Incentive Grant Program and the Special Education Master Plan. The CTE program has been a focal point for the State. Special Education's AB602 increase is due to COLA adjustments. It's important to note, the State and Federal Government do not adequately fund Special Education and each year the district contributes general fund dollars for increasing special education costs.

Other State Revenue also includes the California State Lottery which was established by a constitutional amendment in November of 1984 and revised by Proposition 20 in 1999. Lottery funds must be used for the education of students and cannot be used for non-instructional purposes. For the 2025/26 budget year lottery revenue has been planned down slightly.

The increase in "Implementation All Other State Revenue" is due to our Community Day School receiving a new cohort of sites which equated to an additional \$4.7 million in state revenue.

	2024/25 Estimated Actuals	2025/26 Adopted Budget	Increase / (Decrease)	Percent Change
Other State Revenue	\$ 290,777,616	\$ 299,828,923	\$ 9,051,307	3.11%

	2025/26 Budgeted Change
Other State Revenue Sources	
Other State Apportionments	
ROC/P Entetlment	
Prior Years	\$ -
Special Education Master Plan	-
Current Year	1,415,483
Prior Years	-
All Other State Apportionments - Current Year	(1)
All Other State Apportionments - Prior Years	-
Child Nutrition Programs	-
Mandated Costs Reimbursements	65,801
Lottery - Unrestrictes and Instructional Materials	(90,298)
Tax Relief Subventions	
Restricted Levies - Other	
Homeowners' Exemptions	-
Other Subventions/ In-Lieu Taxes	-
Pass-Through Revenues from	
State Sources	-
Expanded Learning	
Opportunities (ELOP)	-
After School Education and Safety (ASES)	41,508
Charter School Facility Grant	-
Drug/ Alcohol/ Tobacco Funds	-
California Clean Energy Jobs Act	-
Career Technical Education Incentive	3,635,138
American Indian Early Childhood Education	-
Specialized Secondary	-
Arts and Music in	
Schools	(718,346)
Implementation All Other State Revenue	4,702,022
Total Other State Revenue	\$ 9,051,307

Other Local Revenue

The Other Local Revenues section of the budget, which represents approximately 3.3% of total General Fund revenues in 2025/26 is both unrestricted and restricted. Major sources of revenue in this category include interest on investments and leases and rental of facilities. It is currently anticipated that \$49,040,868 will be realized in 2025/26 from Other Local Revenues. This represents a decrease of \$9,770,087 when compared to the 2024/25 Estimated Actuals. Reductions in revenue are due primarily to reduction of one-time revenues including:

- The School-Based Medi-Cal Administrative Activities (SMAA)
- The San Joaquin Air Grant
- Medi-Cal reimbursement

Other Sources

All other financing sources included in the Adopted for the General Fund are Interfund transfers and are accounted for in other sources as described in the California School Accounting Manual.

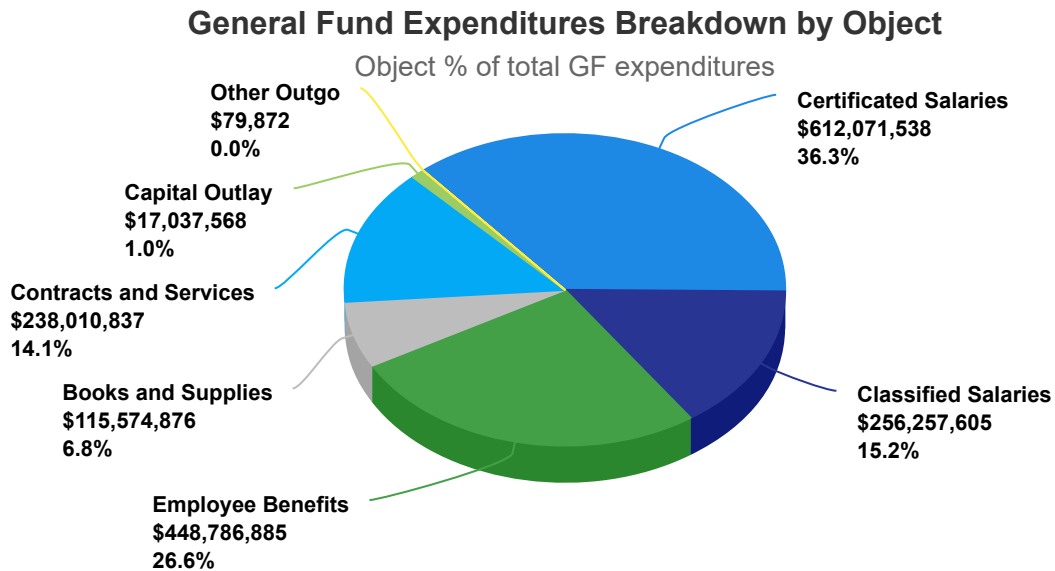
	2024/25 Estimated Actuals	2025/26 Adopted Budget	Increase / (Decrease)	Percent Change
Other Local Revenue	\$ 58,810,955	\$ 49,040,868	\$ (9,770,087)	-16.61%

Local Revenue Sources	2025/26 Budgeted Change
County and District Taxes	
Other Restricted Taxes	
Secured Roll	\$ -
Unsecured Roll	-
Prior Years' Taxes	-
Supplemental Taxes	-
Non-Ad Valorem Taxes	
Parcel Taxes	-
Other	-
Community Redevelopment Funds	
Not Subject to LCFF Deduction	(266,753)
Penalties and Interest from	-
Delinquent Non-LCFF	-
Taxes	-
Sales	
Sale of Equipment/Supplies	8,195
Sale of Publications	-
Food Service Sales	-
All Other Sales	-
Leases and Rentals	125,401
Interest	(1,000,000)
Net Increase (Decrease) in the Fair Value of Investments	(1,200,000)
Fees and Contracts	
Adult Education Fees	-
Non-Resident Students	-
Transportation Fees From Individuals	-
Interagency Services	-

	2025/26 Budgeted Change
Local Revenue Sources	
Mitigation/Developer Fees	-
All Other Fees and Contracts	-
Other Local Revenue	
Plus: Misc Funds Non-LCFF	
(50%) Adjustment	-
Pass-Through Revenues From	
Local Sources	(155,000)
All Other Local Revenue	(7,281,930)
Tuition	-
All Other Transfers In	-
Transfers of Apportionments	
Special Education SELPA Transfers	
From Districts or Charter Schools	-
From County Offices	-
From JPAs	-
ROC/P Transfers	
From Districts or Charter Schools	-
From County Offices	-
From JPAs	-
Other Transfers of Apportionments	
From Districts or Charter Schools	-
From County Offices	-
From JPAs	-
All Other Transfers In from All Others	-
Total Other Local Revenue Sources	\$ (9,770,087)

Expenditure Detail by Object/Classification - General Fund

	2024/25 Estimated Actuals	2025/26 Adopted Budget	Increase / (Decrease)
Certificated Salaries	\$ 593,872,519	\$ 612,071,529	3.06%
Classified Salaries	243,412,199	256,257,605	5.28%
Employee Benefits	435,150,759	448,786,888	3.13%
Books and Supplies	92,995,486	115,575,876	24.28%
Contracts and Services	219,090,018	238,010,837	8.64%
Capital Outlay	71,916,077	17,037,568	-76.31%
Other Outgo	2,981,061	79,872	-97.32%
Totals	\$ 1,659,418,119	\$ 1,687,820,175	1.71%



Expenditure Classifications within the General Fund

Certificated Salaries - Objects 1000-1999

Certificated salaries include teachers, administrators, counselors, librarians, supervisors, psychologists, and other employees who maintain a credential with the State of California. Classroom teachers and other certificated positions are provided to schools based upon the collective bargaining agreement. This expenditure category represents approximately 36.3% of total General Fund budgeted expenditures in 2025/26. It is projected that \$612,071,529 will be expended on certificated salaries in 2025/26 which represents an increase of \$18,199,010 from 2024/25 estimated actuals. The Full Time Equivalent (FTE) plan for 2025/26 is relatively flat; while the district is planning enrollment down, the FTE for Certificated employees remains similar to 2024/25 to support lower class sizes. Changes in certificated salaries for 2025/26 are primarily related to the following:

- Step / Column / Attrition changes
- Planned 5.5% salary increase
- One-time salary payment 2.5%
- Re-deployment of Teachers on Special Assignment to the classroom
- In accordance with the current employee bargaining agreement proposal, the 2025/26 includes the elimination of an additional 30 minutes of instruction and reduction from 10 additional professional learning days to 5 days of self-directed transitional days for 2025/26 and 3 days in 2026/27

	2024/25 Estimated Actuals	2025/26 Adopted Budget	Increase / (Decrease)
Certificated Salaries	\$ 593,872,519	\$ 612,071,529	3.06%



Classified Salaries - Objects 2000-2999

Classified salaries include all of the District's support staff. This includes instructional aides, clerical, custodial, maintenance, grounds, transportation, non-credentialed administrative staff, and other personnel who are not required to maintain an educational credential with the State of California. These expenditures represent approximately 15.2% of total General Fund expenditures in 2025/26. It is projected that \$256,257,605 will be expended on classified salaries which represents an increase of \$12,845,406 from 2024/25 estimated actuals. Major changes in classified salaries for 2025/26 are primarily related to the following:

- Step/Attrition changes
- Planned 5.5% salary increase
- One-time salary payment 2.5%

	2024/25 Estimated Actuals	2025/26 Adopted Budget	Increase / (Decrease)
Classified Salaries	\$ 243,412,199	\$ 256,257,605	5.28%

Employee Benefits - Objects 3000-3999

Employee benefits include all employer contributions to State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Social Security, and Health & Welfare benefits provided to all eligible employees. These expenditures represent approximately 26.6% of the total budgeted expenditures in 2025/26.

Major increases to Employee Benefits expenditures are due to the following:

- Increase in expense driven by the increase in personnel expense (per bargaining agreement)

	2024/25 Estimated Actuals	2025/26 Adopted Budget	Increase / (Decrease)
Employee Benefits	\$ 435,150,759	\$ 448,786,888	3.13%

Employee benefits not relating to health and welfare are based upon a percentage of the employee's salary. District benefit costs, calculated as a percentage of salary except for health benefits, are as follows:

Employer Benefit Costs	Percentage	Dollar Amount
CalSTRS	19.10%	
CalPERS	26.81%	
OASDI	6.20%	
Medicare	1.45%	
Defined Benefits	3.305%	
State Unemployment Insurance	0.05%	
Workers' Compensation	0.68%	
Disability	0.73%	
Liability	1.15%	
Employer Contribution Toward Health and Welfare Package		\$ 22,000



California Pension Plans

Rising pension costs continue to create an increasing obligation for school districts across the state. The chart below illustrates the district’s rate for both CalSTRS and CalPERS. It should be noted that there was a small decrease in the % for PERS included in the Governor’s budget however the out years are still projected to increase by CalPERS.

It is worth mentioning that the CalPERS pension fund had better than projected investment returns for the last two years: 9.3% in 2023/24 and 11.6% for 2024/25 with a target rate of 6.8%. These increased return rates might help reduce the employer contribution rates in future years.

CalSTRS Employer Rates		CalPERS Employer Rates	
2014/15	8.88%	2014/15	11.77%
2015/16	10.73%	2015/16	11.85%
2016/17	12.58%	2016/17	13.89%
2017/18	14.43%	2017/18	15.53%
2018/19	16.28%	2018/19	18.06%
2019/20	17.10%	2019/20	19.72%
2020/21	18.40%	2020/21	22.70%
2021/22	18.10%	2021/22	24.60%
2022/23	19.10%	2022/23	25.37%
2023/24	19.10%	2023/24	26.68%
2024/25	19.10%	2024/25	27.05%
2025/26	19.10%	2025/26	26.81%
2026/27*	19.10%	2026/27*	26.90%
2027/28*	19.10%	2027/28*	27.80%
2028/29*	19.10%	2028/29*	27.40%

Source: SSC Dartboard 4.15.25

* SSC Dashboard 4.15.25

In addition to the current rates, school districts have been burdened with the responsibility for paying down the state’s unfunded pension liability.

Joint Health Management Board (JHMB)

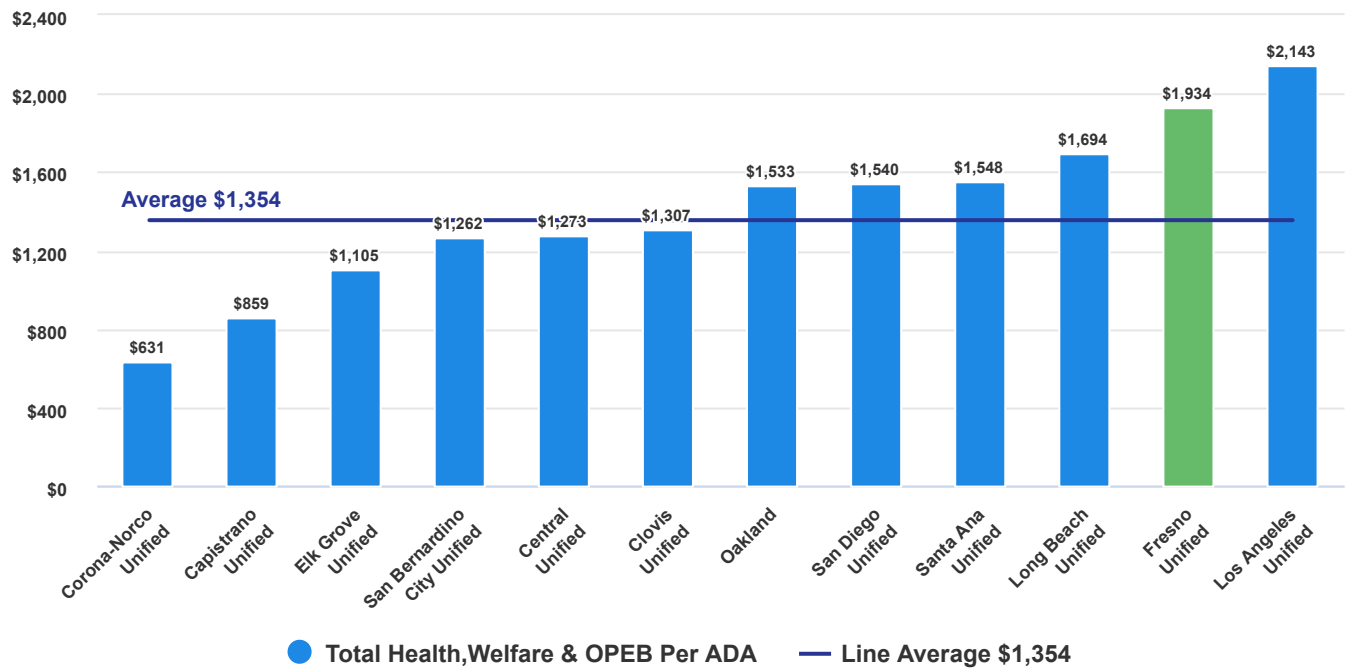
The Joint Health Management Board (JHMB) functions ensure that the District’s employee-benefit plans meet the requirements of each union’s collective bargaining agreement and contracts, while maintaining the most affordable benefits available for both the District and its employees and retirees. It is comprised of members from several groups working within the Fresno Unified School District, including management and representatives from each of the unions with members working within the District.

JHMB Mission:

- Share responsibility and to build unity between the District and the participating Employee Labor Units;



- Manage and maintain the highest quality health benefits possible on behalf of Active and Retired Employees
- Promote informed and proactive decisions regarding health benefits in the most cost-effective, innovative and efficient manner;
- Develop and promote wellness education; and
- Enable participants to become informed and responsible health care consumers.



Source: 2023/24 CADIE Report



Books and Supplies-Objects 4000-4999

Books and Supplies include those items which are consumed and generally not capitalized, such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation areas. With the implementation of the State's Standardized Account Code Structure and GASB Statement No. 34, all equipment under \$15,000 per item is now reflected in this category. Books and supplies expenditures represent approximately 6.8% of total expenditures in the 2025/26 adopted budget. It is anticipated that approximately \$115,575,876 will be expended on books, supplies, and other materials during 2025/26. This represents an increase of \$22,580,390 from the 2024/25 estimated actuals.

Modifications to the Books and Supplies classification include the following:

- In accordance with the current employee bargaining agreements, the 2025/26 budget includes an ongoing increase from \$500 to \$900 per FTA bargaining member - increase of \$1.9 million
- In anticipation of reduced funding, most departments have reduced their supply requests for the 2025/26 budget year by \$400,000

The district has \$18.8 million for textbook adoption which is in the "committed fund balance" and and therefore not part of the expense budget for Adopted 2025/26.

	2024/25 Estimated Actuals	2025/26 Adopted Budget	Increase / (Decrease)
Books and Supplies	\$ 92,995,486	\$ 115,574,876	24.28%



Contracted Services and Other Operating Expenditures - Objects 5000-5999

Contracted Services and Other Operating Expenditures include items such as utilities, repairs, professional services, travel, leases, postage, legal fees, liability insurance, and other service contracts. These expenses represent 14.1% of total expenditures in the 2025/26 adopted budget. It is anticipated that \$238,010,837 will be expended in this classification in 2025/26. This represents an increase of \$18,920,819 from 2024/25 estimated actuals.

Following are major changes included in the Contracted Services/Other Operating Expenditures classification for 2025/26:

- ◆ Increase of \$455,000 for graduation and officiating contracts
- ◆ Increase cost estimated for utilities - \$2.0 million
- ◆ Workers' Compensation increase of \$2.3 million to cover increased medical claim costs

	2024/25 Estimated Actuals	2025/26 Adopted Budget	Increase / (Decrease)
Services and Other Operating Expenditures	\$ 219,090,018	\$ 238,010,837	8.64%

Capital Outlay – Objects 6000-6999

Capital Outlay includes the cost of new and replacement equipment over \$25,000 per item as well as General Fund expenditures for sites and buildings. It is anticipated that \$17,037,568 will be expended in this classification for the fiscal year 2025/26. This represents a decrease of \$54,878,509 from the 2024/25 estimated actuals. The Capital Outlay budget reflects the spending down of one-time funds that had been carried over from ongoing projects that are now completed; all pandemic one-time funds have been exhausted.

	2024/25 Estimated Actuals	2025/26 Adopted Budget	Increase / (Decrease)
Capital Outlay	\$ 71,916,077	\$ 17,037,568	-76.31%

Other Outgo/Interfund Transfers In and Out-Object Series 7000-7999

Other Outgo expenditures include transfers to other funds, debt service payments, and indirect cost transfers. Interfund Transfers In and Out are funds transferred between District funds. These expenses represent a small portion of total expenditures in 2025/26.

	2024/25 Estimated Actuals	2025/26 Adopted Budget	Increase / (Decrease)
Other Outgo	\$ 2,981,061	\$ 79,872	-97.32%



Reserve Levels-Estimated/Adopted/Projected (in Millions)

	Estimated 2024/25	Budget 2025/26	Projected 2026/27	Projected 2027/28
Ongoing Funds:				
Revenues	\$ 1,050.48	\$ 1,058.16	\$ 1,082.95	\$ 1,112.65
- Expenses, Sources/Uses	1,121.39	1,135.29	1,148.30	1,122.58
- Supplemental/Concentration Expanded Programs	-	-	-	-
Ongoing Net Change in Fund Balance	(70.91)	(77.13)	(65.35)	(9.93)
One-Time Funds:				
One-Time Revenues	\$ 7.80	\$ 3.60	\$ 0.00	\$ 0.00
One-Time Expenses	48.60	6.64	19.80	15.00
One-Time State and Federal Recovery Funds	-	-	-	-
One-Time State and Federal Recovery Expenses	-	-	-	-
One-Time Net Change in Fund Balance	(40.80)	(3.04)	(19.80)	(15.00)
Total Unrestricted General Fund:				
Beginning Balance	\$ 355.04	\$ 243.33	\$ 163.16	\$ 78.01
Ending Balance	\$ 243.33	\$ 163.16	\$ 78.01	\$ 53.08
Cash, Inventory, Prepaid Assets	5.81	5.81	5.81	5.81
Committed for Future Textbook Adoptions	26.90	18.80	5.00	-
Committed Pandemic Learning and Recovery	82.70	32.00	-	-
FTA Student Support	-	20.00	10.00	-
Reserve for One-Time Expenses and Carryover	0.65	-	-	-
Net Unrestricted General Fund Balance	\$ 127.27	\$ 86.55	\$ 57.20	\$ 47.27
Change in Reserve	\$ (20.86)	\$ (40.72)	\$ (29.35)	\$ (9.93)
Reserve level	7.64%	5.09%	3.51%	3.05%

Different Reserve Types

The district has six types of reserves. The following table lists the current projected 2024/25 reserve levels and the corresponding change to the reserve level for the 2025/26 fiscal year.

Reserve Type (in millions)	Estimated 2024/25	Planned Change	Proposed 2025/26	Recommended Level 2025/26
Unrestricted General Fund	\$ 127.27	\$ (40.72)	\$ 86.55	\$ 86.55
Workers' Compensation	32.63	-	32.63	32.63 ⁽¹⁾
General Liability Reserve	3.21	-	3.21	3.21 ⁽¹⁾
Health Fund Incurred But Not Paid	28.41	1.21	29.62	29.62 ⁽¹⁾
Other Post-Employment Benefits (OPEB)	84.58	5.35	89.93	644.01 ⁽¹⁾
Health Fund Unencumbered Reserves	116.70	(18.33)	98.37	42.95 ⁽²⁾

⁽¹⁾ Recommended level is provided by actuarial study

⁽²⁾ Recommended level is provided by the Joint Health Management Board contracted consultant

(in Millions)	Estimated 2024/25	Adopted 2025/26	Projected 2026/27	Projected 2024/25
Net Unrestricted General Fund Balance	\$ 127.27	\$ 86.55	\$ 57.20	\$ 47.27
Reserve Level	7.64%	5.09%	3.51%	3.05%

The 2024/25 Year-End Estimated ending balance at Second Interim was projected at \$134.0 million. The revised projected Unrestricted General Fund ending balance is \$156.6 million. The difference of \$22.6 million is due primarily to the following components:

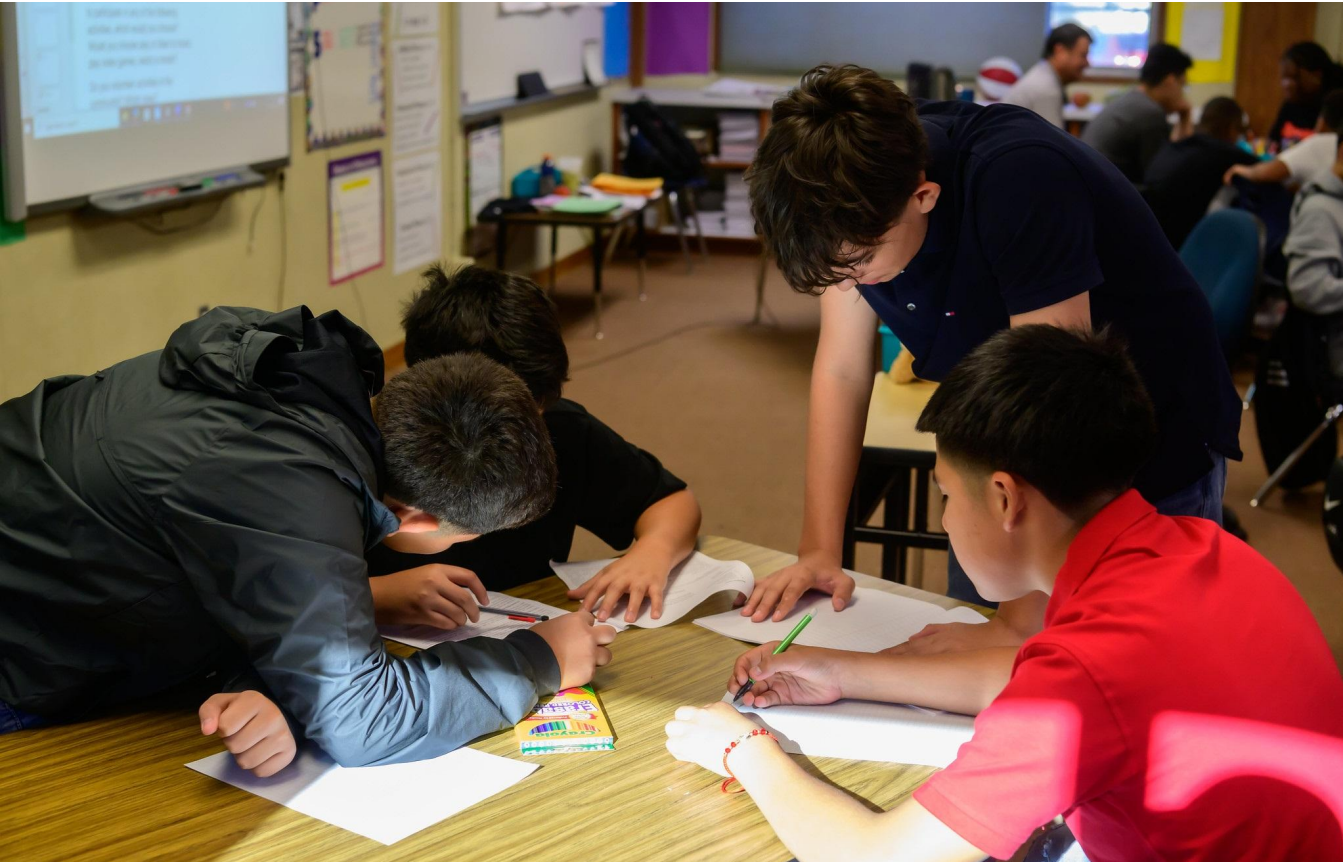
- A decrease in Transportation add-on revenue due to disallowance of transportation costs in restricted funds of (\$1.1 million)
- An increase in interest income of \$7.0 million, an increase in MediCal Administrative Activities as one-time of \$1.8 million and increase in reimbursement of \$200,000
- Recognize the March 2024 unrealized loss reduction from -3.87% to -3.29% as one-time revenue of \$11.5 million; total increase \$20.5 million
- Salary and benefits saving of \$2.9 million based on year-to-date expenditures
- New savings of \$0.3 million in the following areas:
 - ◆ Utility savings - \$1.1 million
 - ◆ Increased security contracts - (\$1.5 million)
 - ◆ Increased translation contracts - (\$0.3 million)
 - ◆ Savings of school site and department supplies - \$1.0 million
- An increase in Special Education Speech Pathologist contracts of (\$6.0 million)
- An increase in Special Education Paraprofessional contracts of (\$1.0 million)

As discussed earlier, the minimum reserve level is 2%, however in order to plan for the fiscal uncertainty of the future, the district has continued to operate with higher reserve levels (due in a large part to pandemic funding). In many cases, the individual fund balances are returning to a more “normal” level - pre-pandemic levels. These will continue to be adjusted and monitored to reflect the current budgetary needs of the budget using sound fiscal policies.

Committed Fund Balance	2025/26	2026/27	2027/28
- Future Textbook Adoption	\$ 18.80	\$ 5.00	-
- Pandemic Learning and Recovery	\$ 32.0	\$ -	-

A full copy of Fresno Unified School District’s 2025/26 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link: [Fiscal Services - Fresno Unified School District](#)

A summary of all budgets is included.



General Fund Revenue & Expense by Object

Description	Object Codes	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted Budget	2024/25 vs. 2025/26 Difference
REVENUES AND OTHER FINANCING USES					
	LCFF Sources	\$ 1,011,565,459	\$ 998,030,578	\$ 1,006,168,792	\$ 8,138,214
	Federal Revenues	309,060,895	169,331,859	128,566,762	(40,765,097)
	State Revenues	298,919,515	290,777,616	299,828,923	9,051,307
	Other Local Revenues	56,468,247	58,810,955	49,040,868	(9,770,087)
	Other Sources				
	Transfers In	3,405,609	5,630,754	3,391,720	(2,239,034)
			\$	\$	
Total Revenues		\$ 1,679,419,725	1,522,581,762	1,486,997,065	\$ (35,584,697)
	\$ Increase / (Decrease)	128,273,778	(156,837,963)	(35,584,697)	(1,522,581,762)
EXPENDITURES AND OTHER FINANCING USES BY OBJECT					
	Certificated Salaries	\$ 582,600,921	\$ 593,872,519	\$ 612,071,538	\$ 18,199,019
	Classified Salaries	214,039,435	243,412,199	256,257,605	12,845,406
	Employee Benefits	411,476,530	435,150,759	448,786,888	13,636,129
	Books and Supplies	109,526,182	92,995,486	115,575,876	22,580,390
	Services and Other Operating Expenditures	226,466,806	219,090,018	238,010,837	18,920,819
	Capital Outlay	82,218,563	71,916,077	17,037,568	(54,878,509)
	Other Outgo/Debt Service	2,764,412	2,981,061	79,872	(2,901,189)
	Other Financing Uses	4,861,720	6,100,754	11,761,711	5,660,957
			\$	\$	
Total Expenditures		\$ 1,633,954,569	1,665,518,873	1,699,581,895	\$ 34,063,022
	\$ Increase / (Decrease)	318,060,640	31,564,304	34,063,022	(1,665,518,873)
Beginning Fund Balance		553,873,864	607,010,958	464,073,847	
Fiscal Year Transactions		45,465,156	(142,937,111)	(212,584,830)	
Audit Adjustments		7,671,938		-	
Ending Fund Balance		\$ 607,010,958	\$ 464,073,847	\$ 251,489,017	\$ -

*Note: Revenues/Expenditures include Transfers In/Out

Detailed General Fund Reports

The following reports provide the reader with a more detailed and comparative view of revenues and expenditures. The first report following this narrative is a view of revenues and expenditures by object classifications reflecting 2023/24 actual activity, 2024/25 Estimated Actuals and the 2025/26 Adopted Budget.

- Certificated Salaries
- Classified Salaries
- Employee Benefits
- Book and Supplies
- Services and Other Operating Expenditures
- Capital Outlay
- Other Outgo/Debt Service
- Other Financing Uses

The second report shows an alternative view of expenses by function. The function classifications are:

- Instructional (classroom costs)
- Instructional support
- Pupil Services (guidance/counseling, health services, library, school administration)
- Ancillary Services (school sponsored activities, athletics, co-curricular)
- Community Services (community recreation fee-based programs)
- Enterprise (technology)
- General Administration (board, district administration, financial, human resources, warehouse, data processing)
- Plant Services/Operations (maintenance, custodial, grounds, security)
- Other Outgo (debt service, transfers between funds and agencies)

Object Code	Object Name	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted Budget	2024/25 vs. 2025/26 Difference
REVENUES BY OBJECT					
8011	Revenue Limit State Aid - Current Year	\$ 822,431,316	\$ 781,609,431	\$ 791,089,042	\$ 9,479,611
8012	Education Protection Account (EPA)	101,403,133	128,137,583	126,905,730	(1,231,853)
8019	State Aid - Prior Years	47,433	7,582	-	(7,582)
8021	Homeowners' Exemptions	488,697	484,003	484,003	-
8022	Timber Yield Tax	-	-	-	-
8029	Other Subventions/In-Lieu Taxes	-	-	-	-
8041	Secured Rolls Tax	74,746,285	77,637,699	77,637,699	-
8042	Unsecured Roll Taxes	4,531,974	4,795,320	4,795,320	-
8043	Prior Years Taxes	447,974	489,219	489,219	-
8044	Supplemental Taxes	3,083,865	2,112,820	2,112,820	-
8045	Education Revenue Augmentation Fund	(2,310,852)	(2,932,499)	(2,932,499)	-
8047	Community Redevelopment Funds	11,594,300	10,996,333	10,996,333	-
8048	Penalty and Interest from Delinquent Taxes	-	-	-	-
8081	Royalties and Bonuses	-	-	-	-
8082	Other In-Lieu Taxes	3,240	-	-	-
8089	Less: Non-LCFF (50%) Adjustment	-	-	-	-
8091	Unsecured LCFF Transfer - Current Year	-	-	-	-
8091	All Other LCFF Transfers - Current Year	-	-	-	-
8096	Transfers To Charter in Lieu of Property Tax	(4,901,906)	(5,306,913)	(5,408,875)	(101,962)
8097	Property Taxes Transfers	-	-	5,408,875	5,408,875
8099	LCFF/Revenue Limit Transfers - Prior Years	-	-	(5,408,875)	(5,408,875)
Total LCFF Resources		\$ 1,011,565,459	\$ 998,030,578	\$ 1,006,168,792	\$ 8,138,214
8110	Maintenance and Operations	-	-	-	-
8181	Special Education - Entitlement	17,307,311	17,847,584	18,289,754	442,170
8182	Special Education - Discretionary Grants	2,269,887	1,363,528	1,521,820	158,292
8220	Child Nutrition Programs	-	-	-	-
8221	Donated Food Commodities	-	-	-	-
8260	Forest Reserve Funds	-	-	-	-
8270	Flood Control Funds	-	-	-	-
8280	Wildlife Reserve Funds	-	-	-	-
8281	FEMA	-	-	-	-
8285	Interagency Contracts Between LEAs	707,355	724,132	726,750	2,618
8287	Pass-Through Revenues from Federal Sources	-	-	-	-
8290	Title I, Part A Basic	61,475,854	69,213,733	75,724,863	6,511,130
8290	Title I, Part D Local and Delinquent Programs	-	-	-	-
8290	Title II, Part A, Supporting Effective Instruction	4,043,360	5,532,060	7,975,250	2,443,190

Object Code	Object Name	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted Budget	2024/25 vs. 2025/26 Difference
8290	Title II, Part A, Immigrant Student Program	-	170,452	251,693	81,241
8290	Title III, Part A English Learner	1,354,138	1,920,523	3,211,209	1,290,686
8290	Public Charter Schools Grant Program	-	-	-	-
8290	Other NCLB/ ESSA	11,672,970	8,887,815	8,638,147	(249,668)
8290	Career Technical Education	1,453,153	1,435,427	1,435,427	-
8290	All other Federal Revenue	208,776,867	62,236,605	10,791,849	(51,444,756)
Total Federal Revenue		\$ 309,060,895	\$ 169,331,859	\$ 128,566,762	\$ (40,765,097)
8311	Special Education Master Plan Current Year	63,086,878	63,913,566	65,329,049	1,415,483
8319	ROC/P Entitlement Prior Year	-	-	-	-
8319	Special Education Master Plan Prior Year	153,866	-	-	-
8311	All Other State Apportionments - Current Year	1,481,007	1,529,392	1,529,391	(1)
8319	All Other State Apportionments - Prior Year	-	-	-	-
8520	Child Nutrition Programs	274,701	-	-	-
8550	Mandated Cost Reimbursements	2,946,699	2,984,199	3,050,000	65,801
8560	Lottery - Unrestricted and Instructional Materials	22,260,735	18,091,438	18,001,140	(90,298)
8575	Homeowners' Exemptions	-	-	-	-
8576	Other Subventions/In-Lieu Taxes	-	-	-	-
8587	State Sources	-	-	-	-
8590	After School Education and Safety	16,825,631	15,283,393	15,324,901	41,508
8590	Charter School Facility Grant	-	-	-	-
8590	California Clean Energy Jobs Act	-	-	-	-
8590	Drug/Alcohol/Tobacco Funds	-	-	-	-
8590	Career Technical Education Incentive Grant	1,658,158	3,115,095	6,750,233	3,635,138
8590	American Indian Early Childhood Education	-	-	-	-
8590	Specialized Secondary	-	-	-	-
8590	Implementation All Other State Revenue (Includes ELOP and Arts and Music in Schools)	190,231,840	185,860,533	189,844,209	3,983,676
Total Other State Revenue		\$ 298,919,515	\$ 290,777,616	\$ 299,828,923	\$ 9,051,307

Object Code	Object Name	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted Budget	2024/25 vs. 2025/26 Difference
8615	Secured Roll	-	-	-	-
8616	Unsecured Roll	-	-	-	-
8617	Prior Years' Taxes	-	-	-	-
8618	Supplemental Taxes	-	-	-	-
8621	Parcel Taxes	-	-	-	-
8622	Other Taxes	-	-	-	-
8625	Not Subject to LCFF Deduction	330,863	1,060,963	794,210	(266,753)
8629	Penalties and Interest from Delinquent Non-LCFF Taxes	-	-	-	-
8631	Sale of Equipment and Supplies	30,636	34,332	42,527	8,195
8632	Sale of Publications	-	-	-	-
8634	Food Service Sales	-	-	-	-
8639	All Other Sales	-	-	-	-
8650	Leases And Rentals	235,535	259,599	385,000	125,401
8660	Interest	14,668,442	12,000,000	11,000,000	(1,000,000)
8662	Net Increase (Decrease) in the Fair Value of Investments	9,494,104	4,800,000	3,600,000	(1,200,000)
8671	Adult Education Fees	-	-	-	-
8672	Non-Resident Students	-	-	-	-
8675	Transportation Fees From Individuals	-	-	-	-
8677	Interagency Services	-	-	-	-
8681	Mitigation/Developer Fees	-	-	-	-
8689	All Other Fees and Contracts	-	-	-	-
8691	Misc Funds Non-LCFF (50%) Adjustment	-	-	-	-
8697	Local Sources	800,000	800,000	645,000	(155,000)
8699	All Other Local Revenue	30,899,916	39,856,061	32,574,131	(7,281,930)
8710	Tuition	-	-	-	-
8781-8783	All Other Transfer In	-	-	-	-
8791	Special Education SEPLA Transfers from District or Charter Schools	-	-	-	-
8792	From County Offices	-	-	-	-
8793	From JPAs	-	-	-	-
8791	ROC/P Transfers From Districts or Charter Schools	-	-	-	-
8792	From County Offices	-	-	-	-
8793	From JPAs	-	-	-	-
8791	Other Transfers from District or Charter Schools	-	-	-	-
8792	From County Offices	-	-	-	-
8793	From JPAs	-	-	-	-
8799	All Other Transfers In from All Others	-	-	-	-
Total Local Revenue		\$ 56,459,496	\$ 58,810,955	\$ 49,040,868	\$ (9,770,087)

Object Code	Object Name	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted Budget	2024/25 vs. 2025/26 Difference
Total Revenue		\$ 1,676,005,365	\$ 1,516,951,008	\$ 1,483,605,345	\$ (33,345,663)

Object Code	Object Name	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted Budget	2024/25 vs. 2025/26 Difference
EXPENDITURES BY OBJECT					
1100	Certificated Teacher Salaries	\$ 451,457,199	\$ 461,571,821	\$ 474,722,278	\$ 13,150,457
1200	Certificated Pupil Support Salaries	50,891,928	57,180,572	60,794,056	3,613,484
1300	Certificated Supervisor and Administrators Salaries	61,160,378	60,054,563	60,029,017	(25,546)
1900	Other Certificated Salaries	19,091,416	15,065,563	16,526,178	1,460,615
	Total Certificated Salaries	\$ 582,600,921	\$ 593,872,519	\$ 612,071,529	\$ 18,199,010
2100	Classified Instructional Salaries	45,210,565	55,791,900	61,217,415	5,425,515
2200	Classified Support Salaries	87,568,488	96,319,400	97,483,348	1,163,948
2300	Classified Supervisors' and Administrators' Salaries	34,219,881	42,654,756	47,312,970	4,658,214
2400	Clerical, Technical and Office Salaries	42,455,099	44,828,188	46,218,606	1,390,418
2900	Other Classified Salaries	4,585,402	3,817,955	4,025,266	207,311
	Total Classified Salaries	\$ 214,039,435	\$ 243,412,199	\$ 256,257,605	\$ 12,845,406
3100-3102	STRS	150,360,114	158,414,162	161,618,500	3,204,338
3201-3202	PERS	49,090,348	57,962,235	62,896,349	4,934,114
3301-3302	OASDI/Medicare/Alternative	23,761,812	26,656,412	26,685,059	28,647
3401-3402	Health and Welfare Benefits	136,255,935	149,169,903	148,282,946	(886,957)
3501-3502	Unemployment Insurance	404,707	404,042	413,155	9,113
3601-3602	Workers Compensation Insurance	10,011,487	4,341,146	4,329,379	(11,767)
3701-3702	OPEB, Allocated	40,698,194	37,314,191	43,534,645	6,220,454
3751-3752	OPEB, Active Employees	-	-	-	-
3901-3902	Other Employee Benefits	893,933	888,668	1,026,855	138,187
	Total Employee Benefits	\$ 411,476,530	\$ 435,150,759	\$ 448,786,888	\$ 13,636,129
4100	Approved Text & Core Curricula Materials	4,252,022	6,071,878	11,638,575	5,566,697
4200	Books & Other Reference Materials	5,473,268	7,589,894	10,685,034	3,095,140
4300	Materials & Supplies	69,610,281	55,494,311	69,602,599	14,108,288
4400	Non Capitalized Equipment	29,955,311	23,652,553	23,440,107	(212,446)
4700	Food	235,300	186,850	209,561	22,711
	Total Books and Supplies	\$ 109,526,182	\$ 92,995,486	\$ 115,575,876	\$ 22,580,390
5100	Sub-agreements for Services	95,484,253	83,079,775	106,539,731	23,459,956
5200	Travel & Conferences	4,837,909	4,469,024	4,351,328	(117,696)

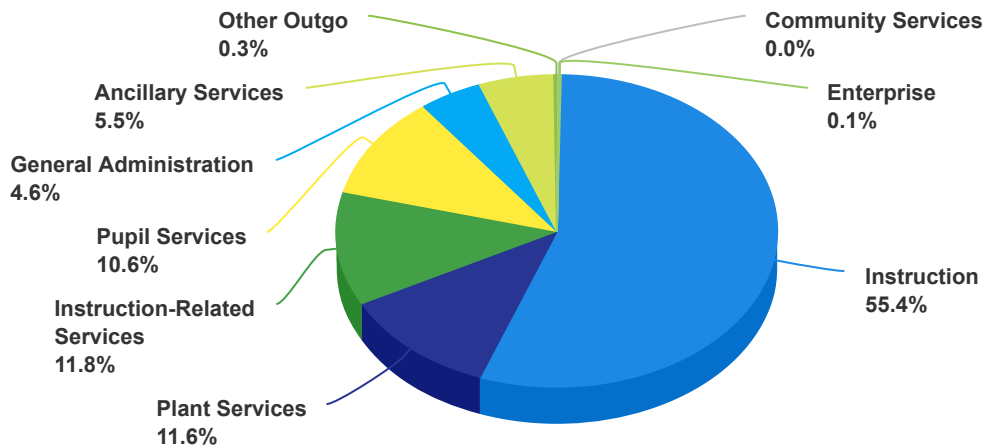
Object Code	Object Name	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted Budget	2024/25 vs. 2025/26 Difference
5300	Dues & Memberships	206,371	247,424	390,791	143,367
5400	Insurance	9,313,796	13,316,845	12,985,081	(331,764)
5500	Operational Housekeeping Services	33,440,975	40,151,792	42,553,495	2,401,703
5600	Rentals, Leases & Repairs and Noncapitalized Improvements	10,476,951	14,161,148	14,211,753	50,605
5710	Transfers of Direct Costs	-	-	-	-
5750	Transfers of Direct Costs - Interfund	831,345	(403,815)	(3,336,278)	(2,932,463)
5800	Professional/Consulting Service and Operating Expenditures	69,533,618	60,402,077	56,462,365	(3,939,712)
5900	Communications	2,341,588	3,665,748	3,852,571	186,823
Total Services and other Operating Expenditures		\$ 226,466,806	\$ 219,090,018	\$ 238,010,837	\$ 18,920,819
6100	Land	1,712,334	116,118	120,000	3,882
6170	Land Improvements	-	-	-	-
6200	Buildings and Improvements of Buildings	70,809,981	61,438,225	12,474,021	(48,964,204)
6300	Books and Media for New School Libraries or Major Expansion of School Libraries	-	-	-	-
6400	Equipment	5,201,216	9,996,225	4,180,970	(5,815,255)
6500	Equipment Replacement	4,495,032	365,509	262,577	(102,932)
6600	Lease Assets	-	-	-	-
Total Capital Outlay		\$ 82,218,563	\$ 71,916,077	\$ 17,037,568	\$ (54,878,509)
7110	Tuition for Instruction Under Interdistrict Attendance Agreements	-	-	-	-
7130	State Special Schools Cost	19,176	29,846	42,884	13,038
7141	Payments to Districts or Charter Schools	-	-	-	-
7142	Payments to County Offices	2,512,300	3,004,358	3,004,358	-
7143	Payments to JPAs	-	-	-	-
7211	Transfers of Pass-Through Revenues to Districts or Charter Schools	800,000	800,000	-	(800,000)
7212	To County Offices	-	-	-	-
7213	To JPAs	-	-	645,000	645,000
7221	Special Education SELPA Transfers of Apportionments to Districts or Charter Schools	-	-	-	-
7222	To County Offices	-	-	-	-
7223	To JPAs	-	-	-	-
7221	ROC/P Transfers of Apportionments To Districts or Charter Schools	-	-	-	-
7222	To County Offices	-	-	-	-
7223	To JPAs	-	-	-	-

Object Code	Object Name	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted Budget	2024/25 vs. 2025/26 Difference
7221	Other Transfers of Apportionments	-	-	-	-
7222	Other Transfers of Apportionments	-	-	-	-
7223	Other Transfers of Apportionments	-	-	-	-
7281-7283	All Other Transfers To JPA	1,624,408	1,679,935	1,759,784	79,849
7299	All Other Transfers Out to All Others	-	-	-	-
7438	Debt Service - Interest	-	-	-	-
7439	Other Debt Service - Principal	-	-	-	-
7310	Transfers of Indirect Costs	-	-	-	-
7350	Transfers of Indirect Costs - Interfund	(2,191,471)	(2,533,078)	(5,372,154)	(2,839,076)
Total Other Outgo		\$ 2,764,413	\$ 2,981,061	\$ 79,872	\$ (2,901,189)
Total Expenditures		\$ 1,629,092,850	\$ 1,659,418,119	\$ 1,687,820,175	\$ 28,402,056



Financial Data	Function Name	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted Budget	2024/25 vs. 2025/26 Difference
EXPENDITURES BY FUNCTION					
1000-1999	Instruction	\$ 850,693,482	\$ 847,641,216	\$ 935,052,696	\$ 87,411,480
2000-2999	Instruction-Related Services	185,619,106	193,279,651	198,339,853	5,060,202
3000-3999	Pupil Services	170,247,486	176,513,505	179,202,805	2,689,300
4000-4999	Ancillary Services	97,137,940	110,382,197	92,737,827	(17,644,370)
5000-5999	Community Services	372,706	305,790	340,344	34,554
6000-6999	Enterprise	2,042,524	2,250,299	2,257,954	7,655
7000-7999	General Administration	73,661,974	81,791,302	77,893,010	(3,898,292)
8000-8999	Plant Services	244,361,748	241,740,020	196,542,660	(45,197,360)
9000-9999	Other Outgo	4,955,884	5,514,139	5,452,026	(62,113)
Total Expenses		\$ 1,629,092,850	\$ 1,659,418,119	\$ 1,687,819,175	\$ 28,401,056

Expenditures by Function



Other Funds

The following contains financial information regarding the following funds other than the General Fund:

Special Revenue Funds:

- Student Activity Special Revenue Fund – Fund 08
- Adult Education Fund – Fund 11
- Cafeteria Fund – Fund 13
- Child Development Fund – Fund 12
- Deferred Maintenance Fund – Fund 14

Capital Projects Funds:

- Building Fund – Fund 21
 - ♦ Adult Education Building Fund
 - ♦ Measure M, Series A Building Fund
 - ♦ Measure M, Series B Building Fund
 - ♦ Measure H
- Capital Facilities Fund – Fund 25
- County School Facility Fund – Fund 35
- Reserve for Capital Outlay – Fund 40

Debt Service Funds:

- Bond Interest & Redemption Fund – Fund 51

Internal Service Funds:

- Health Fund – Fund 67
- Liability Fund – Fund 68
- Worker's Compensation Fund – Fund 69
- Defined Benefits Fund – Fund 70
- Post Retirement Fund - Fund 71

Student Body Fund

The Student Body Fund, otherwise known as Associated Student Body Fund (ASB), consists of funds raised and spent by student organizations. ASB's must be made up of current students and regulated by specific fundraising and spending rules. The organizations are also subject to audit by the district.

Starting with the 2020/21 school year, the California Department of Education established Fund 08 to track all Student Body revenues and expenditures.



Fresno Unified School District - Student Activity Special Revenue Fund Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	2,643,814	3,665,266	3,376,054	3,113,870	3,220,681	3,220,681	3,220,681	3,220,681
Total Revenues	\$ 2,643,814	\$ 3,665,266	\$ 3,376,054	\$ 3,113,870	\$ 3,220,681	\$ 3,220,681	\$ 3,220,681	\$ 3,220,681
\$ Increase/(Decrease)	\$ 2,163,846	\$ 1,021,452	\$ (289,212)	\$ (262,184)	\$ 106,811	\$ -	\$ -	\$ -
% Increase/(Decrease)	450.83%	38.64%	-7.89%	-7.77%	3.43%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	2,214,151	3,339,443	3,126,462	3,083,269	3,178,170	3,337,079	3,437,191	3,437,191
Services & Other Operating Expenditures	21,201	46,692	15,114	31,003	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,235,352	\$ 3,386,135	\$ 3,141,576	\$ 3,114,272	\$ 3,178,170	\$ 3,337,079	\$ 3,437,191	\$ 3,437,191
\$ Increase/(Decrease)	\$ 1,344,881	\$ 1,150,783	\$ (244,559)	\$ (27,304)	\$ 63,898	\$ 158,909	\$ 100,112	\$ -
% Increase/(Decrease)	151.03%	51.48%	-7.22%	-0.87%	2.05%	5.00%	3.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	2,046,885	2,455,347	2,707,575	2,942,053	2,941,651	2,984,162	2,867,765	2,651,255
Fiscal Year Transactions	408,462	279,131	234,478	(402)	42,511	(116,398)	(216,510)	(216,510)
Audit Adjustment	-	(26,903)	-	-	-	-	-	-
Ending Fund Balance	\$ 2,455,347	\$ 2,707,575	\$ 2,942,053	\$ 2,941,651	\$ 2,984,162	\$ 2,867,765	\$ 2,651,255	\$ 2,434,745

Fund 8: ASB Student		2024/25	2025/26	
Body Fund	Object Name	Estimated	Adopted Budget	Difference
Beginning Fund Balance		\$ 2,942,053	\$ 2,941,651	\$ (402)
REVENUES				
	LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	-	-	-
	Other Local Revenue (8600-8799)	3,113,870	3,220,681	106,811
	Total Revenues	\$ 3,113,870	\$ 3,220,681	\$ 106,811
EXPENDITURES				
	Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
	Classified Salaries (2000-2999)	-	-	-
	Employee Benefits (3000-3999)	-	-	-
	Books and Supplies (4000-4999)	3,083,269	3,178,170	94,901
	Services and Other Operating Expenditures (5000-5999)	31,003	-	(31,003)
	Capital Outlay (6000-6999)	-	-	-
	Other Outgo/Debt Service	-	-	-
	Total Expenditures	\$ 3,114,272	\$ 3,178,170	\$ 63,898
OTHER FINANCING SOURCES/USES				
	Transfer In	\$ -	\$ -	\$ -
	(Transfer Out)	-	-	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	\$ -	\$ -	\$ -
	Audit Adjustment	-	-	-
Ending Fund Balance		\$ 2,941,651	\$ 2,984,162	\$ 42,511

Adult Education Fund

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. The Adult Education Fund, which is generally referred to as Fresno Adult School, generates revenue by offering classes that are either fee-based, or state authorized. State funding for Adult Education is in the fifth year of direct funding to the institution, through the State Consortia as California Adult Education Program (CAEP) funds. Additional Federal funds from the Workforce Innovation and Opportunity Act (WIOA) grant support Adult Basic Education (ABE) and English as a Second Language (ESL) programs. Student achievement benchmarks are a high priority and are used by the State to measure student success and generate revenue for Adult Education through the WIOA Grant. FAS also receives Federal funding through sources such as the Carl D. Perkins Vocational and Technical Education Act grant, and PELL student financial aid grants. Local revenue sources include the collection of class fees, testing fees, and from the Grapevine Cafe.



Money in this fund is expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs, and indirect costs as specified in Education Code Section 52616.4.

Each year, adult schools throughout California serve millions of students with a wide range of classes and training opportunities. The Cesar Chavez Adult Education Center is the largest in Central California and the flagship for adult education in the San Joaquin Valley. The school offers a wide array of courses and programs in the areas of High School Equivalency (HSE) including (GED and HiSET), English as a Second Language (ESL), Adult Basic Education (ABE), Career Technical Education (CTE), High School Diploma, and Community Education. Students at Cesar Chavez Adult Education Center are supported to grow academically with the focus on transitioning to the workplace or postsecondary education. Cesar E. Chavez Adult Education Center located at 2500 Stanislaus Street.

The 2025/26 budget includes spending down the carry-over beginning balance/current year estimated revenues; the estimated ending fund balance is only \$532.



Fresno Unified School District - Adult Education Fund
Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	1,343,085	1,399,507	1,424,066	1,469,228	1,282,130	1,282,130	1,282,130	1,282,130
State Revenues	6,158,210	5,841,360	6,980,559	8,045,913	7,721,595	7,129,736	7,129,736	7,129,736
Other Local Revenues	468,327	539,285	744,592	615,388	635,770	546,771	546,771	546,771
Total Revenues	\$ 7,969,622	\$ 7,780,152	\$ 9,149,217	\$ 10,130,529	\$ 9,639,495	\$ 8,958,637	\$ 8,958,637	\$ 8,958,637
\$ Increase/(Decrease)	\$ 261,947	\$ (189,470)	\$ 1,369,065	\$ 981,312	\$ (491,034)	\$ (680,858)	\$ -	\$ -
% Increase/(Decrease)	3.40%	-2.38%	17.60%	10.73%	-4.85%	-7.06%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	\$ 2,766,108	\$ 2,683,055	\$ 2,953,132	\$ 3,179,188	\$ 3,856,654	\$ 3,179,188	\$ 3,179,188	\$ 3,179,188
Classified Salaries	1,440,932	1,543,500	1,564,977	1,929,271	2,279,892	1,929,271	1,929,271	1,929,271
Employee Benefits	2,246,669	2,497,365	2,366,199	2,680,513	2,997,399	2,452,060	2,452,060	2,452,060
Books and Supplies	183,231	722,440	1,306,365	381,560	622,102	600,000	599,429	599,429
Services & Other Operating	840,673	708,493	909,704	1,203,902	1,195,592	564,155	564,155	564,155
Expenditures								
Capital Outlay	-	-	16,170	-	-	-	-	-
Other Outgo/Debt Service	223,844	195,637	205,850	233,923	440,165	234,534	234,534	234,534
Total Expenditures	\$ 7,701,457	\$ 8,350,490	\$ 9,322,397	\$ 9,608,357	\$ 11,391,804	\$ 8,959,208	\$ 8,958,637	\$ 8,958,637
\$ Increase/(Decrease)	\$ 206,643	\$ 649,033	\$ 971,907	\$ 285,960	\$ 1,783,447	\$ (2,432,596)	\$ (571)	\$ -
% Increase/(Decrease)	2.76%	8.43%	11.64%	3.07%	18.56%	-21.35%	-0.01%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	1,745,523	2,013,688	1,403,889	1,230,709	1,752,881	572	1	1
Fiscal Year Transactions	268,165	(570,338)	(173,180)	522,172	(1,752,309)	(571)	-	-
Audit Adjustment	-	(39,461)	-	-	-	-	-	-
Ending Fund Balance	\$ 2,013,688	\$ 1,403,889	\$ 1,230,709	\$ 1,752,881	\$ 572	\$ 1	\$ 1	\$ 1

Fund 11: Adult Education		2024/25 Estimated	2025/26 Adopted Budget	Difference
Fund	Object Name			
Beginning Fund Balance		\$ 1,230,709	\$ 1,752,880	\$ 522,171
REVENUES				
	LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
	Federal Revenue Sources (8100-8299)	1,469,228	1,282,130	(187,098)
	Other State Revenue (8300-8599)	8,045,913	7,721,595	(324,318)
	Other Local Revenue (8600-8799)	615,388	635,770	20,382
	Total Revenues	\$ 10,130,529	\$ 9,639,495	\$ (491,034)
EXPENDITURES				
	Certificated Salaries (1000-1999)	\$ 3,179,188	\$ 3,856,654	\$ 677,466
	Classified Salaries (2000-2999)	1,929,271	2,279,892	350,621
	Employee Benefits (3000-3999)	2,680,513	2,997,399	316,886
	Books and Supplies (4000-4999)	381,560	622,102	240,542
	Services and Other Operating Expenditures (5000-5999)	1,203,902	1,195,592	(8,310)
	Capital Outlay (6000-6999)	-	-	-
	Other Outgo/Debt Service	233,924	440,164	206,240
	Total Expenditures	\$ 9,608,358	\$ 11,391,803	\$ 1,783,445
OTHER FINANCING SOURCES/USES				
	Transfer In	\$ -	\$ -	\$ -
	(Transfer Out)	-	-	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	\$ -	\$ -	\$ -
	Audit Adjustment	-	-	-
Ending Fund Balance		\$ 1,752,880	\$ 572	\$ (1,752,308)

Charter Schools

Charter schools are public schools that are allowed to be deregulated in exchange for a contract for performance-based accountability. Although they are exempt from most state laws, they are still subject to the same federal laws as well as the terms of their charter contract.

Charter schools in the District serve a population of students possessing a wide variety of aptitude and skill levels. Some charters are designed to increase learning opportunities for students who are experiencing difficulty with the mainstream curriculum and are identified as academically low achieving. Also, the charter schools serve students employing the newest technologies and research-based teaching approaches in technology related areas.

A charter school comes into existence through a petition process. A petition containing at least 50% parents must be completed and submitted to the governing board of the school district. Within 30 days of receiving the petition, the school district must hold a public hearing in which it considers how much support the charter school will require. The school district has 60 days to either grant or deny the charter.

Charter schools have three main sources of funding:

- General-Purpose Block Grant funded by Average Daily Attendance (ADA)
- Categorical Block Grant also funded by ADA
- A variety of State and Federally funded programs including Economic Impact Aid, Class Size Reduction, and Title I for which the charter school must apply
- The general-purpose block grant is based on the statewide revenue limit and includes a payment called “in lieu of property taxes” from the sponsoring district. The categorical block grant is based on amounts fixed by the State.

The first charter school approved by Fresno Unified was the School of Unlimited Learning (SOUL) in fiscal year 1998/99. For fiscal year 2005/06, Fresno Unified School District will have 10 charter schools. Cornerstone Academy closed at the end of 2004/05 and CART transferred to Clovis Unified as the sponsoring agency in 2005/06.

The Alternate and Charter Education office is responsible for charter authorization review and oversight. There is a balance between respecting a charter school’s independence and mission, while holding every school accountable for educational results and public obligations. Ongoing monitoring, collaboration, review and serving as a clearing house and/or liaison between district schools and families exploring charter schools as an educational option, facilitating the renewal process and evaluating new charter proposals is the main mission of this office. Other services provided to Charter Schools include special education, payroll fingerprinting of employees, student information systems and maintenance.

The District has the option of placing the charter school revenue and expenses in the General Fund or the Charter School Fund. All charter schools with the exception of Dailey have been placed in the Charter School Fund. Sunset revenue and expenses are within the General Fund.

The District currently has 10 Charter Schools operating within its boundaries. Displayed below is a table showing the projected revenues, expenses, ending fund balances, and estimated ADA for Adopted 2025/26.

2025/26 Adopted Budget

Charter School	Estimated Beginning Balance	Revenues/ Transfers In	Expenditure/ Transfers Out	Projected Ending Fund Balance	Estimated ADA
Aspen Meadow Charter	\$ 448,778	\$ 6,716,150	\$ 6,429,032	735,896	288
Aspen Valley Prep	264,970	5,586,282	5,056,044	795,208	276
Aspen Ridge Public School	3,208,485	6,749,772	6,640,249	3,318,008	302
Carter G Woodson Charter	2,204,297	7,294,400	6,863,696	2,635,001	340
Endeavor Charter School	2,198,498	5,044,962	4,709,137	2,534,323	348
Golden Charter School	2,540,532	9,389,578	8,698,170	3,231,940	425
Morris E Daily Charter	6,994,001	4,073,476	5,180,905	5,886,572	281
School of Unlimited Learning	2,653,762	3,666,452	4,111,260	2,208,954	185
Sierra Charter	3,455,249	6,372,893	6,556,701	3,271,441	381
University High	5,722,498	7,367,526	7,133,489	5,956,535	481
Total	\$ 29,691,070	\$ 62,261,491	\$ 61,378,683	\$30,573,878	3,307

Cafeteria Fund

To comply with the accounting procedures established by the California Department of Education, all revenues and expenditures related to the operation of the District's comprehensive Nutrition Services Program, generally referred to as the Fresno Unified Nutrition Services Department, are accounted for in the District's Cafeteria Fund.

This fund is used to account separately for federal, state, and local resources to operate the district's food service program (Education Code sections 38090 and 38093). The principal revenues in this fund are:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest
- All Other Local Revenue

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the food service program (Education Code sections 38091 and 38100).

The Nutrition Services Department provides meals under the National School Breakfast, National School Lunch, Fresh Fruit and Vegetable, After School Snack, Child and Adult Care Food, and Seamless Summer Meal Programs. It is the goal of Nutrition Services to provide students nutritionally sound and appetizing meals to help them do their best in school each day.

Meals are provided at 106 sites (count includes selected County/Charter sites) utilizing 563 full and part-time Nutrition Services employees. There are 71,500 meals served daily: 15,000 Breakfasts, 45,500 Lunches, 3,300 Snacks and 7,500 Super Snacks. Additionally, about 400,000 summer meals are served each year, bringing the total to over 13.0 million meals served per year. Nutrition Services operates a state-of-the-art central kitchen. The Nutrition Center is over 100,000 square feet with Cook Chill and Bakery capacity, and a fully equipped test kitchen for recipe development and new product evaluation.

To receive Federal and State funding, the National School Lunch and Breakfast Programs are required to follow the USDA food-based meal pattern which meets USDA nutrient requirements for the students classified by age group. Daily and weekly specified quantities of each of the following five food groups must be met: fruits, vegetables, grains/whole grains, meat/meat alternates, and fluid milk (Nutrition Services offers 1% low fat, fat free plain, and fat free chocolate milk). Meals offered as part of the National School Lunch and Breakfast Programs are provided in age appropriate portions and meet USDA regulations aligning with the Dietary Guidelines for Americans. The USDA guidelines specify minimums and maximums for calories, limit sodium, and restrict saturated fat to no more than 10% of total calories. In addition, products must indicate zero grams trans-fat per serving. Internal and external audits are conducted to ensure adherence to National School Lunch and Breakfast Program regulations.

Due to participation in a special federal program, the Community Eligibility Provision, Food Nutrition Services offers all meals at no charge to students regardless of income levels. This

reduces burdens for both families and school administrators and helps ensure that all students receive nutritious meals. This practice further supports the district's efforts to eliminate all barriers to student learning, and helps ensure students are not hungry at school while they are trying to learn. The policy change is the result of the district implementing the Community Eligibility Provision, an option available to schools under the National School Lunch Program and School Breakfast Program. Meal applications are no longer required.

The State budget for 2025/26 included a COLA of 2.3% with additional funding to fully fund the Universal Meals program; also included in the State budget was additional funding through competitive grants to support the child nutrition program. Due to the instability of Federal support for future budget years, the overall revenue plan has been reduced to hedge against reductions. Expenditures are reduced accordingly to reflect reduced enrollment and balance fund.



Fresno Unified School District - Cafeteria Fund
Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	49,629,013	53,356,640	61,359,749	58,054,046	59,354,046	59,354,046	59,354,046	59,354,046
State Revenues	2,538,083	18,475,667	15,260,196	12,104,467	12,419,448	12,419,448	12,419,448	12,419,448
Other Local Revenues	984,198	164,701	1,059,147	1,310,246	1,306,508	1,306,508	1,306,508	1,306,508
Total Revenues	\$ 53,151,294	\$ 71,997,008	\$ 77,679,092	\$ 71,468,759	\$ 73,080,002	\$ 73,080,002	\$ 73,080,002	\$ 73,080,002
\$ Increase/(Decrease)	\$ 20,368,572	\$ 18,845,714	\$ 5,682,084	\$ (6,210,333)	\$ 1,611,243	\$ -	\$ -	\$ -
% Increase/(Decrease)	62.13%	35.46%	7.89%	-7.99%	2.25%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	13,336,503	16,313,716	18,624,030	19,059,529	20,383,414	20,383,414	20,383,414	20,383,414
Employee Benefits	11,263,777	13,039,296	13,388,152	13,674,416	14,106,052	14,106,052	14,106,052	14,106,052
Books and Supplies	22,269,733	28,182,623	32,303,354	30,877,467	33,904,304	33,904,304	33,904,304	33,904,304
Services & Other Operating Expenditures	1,138,157	2,037,240	1,262,411	2,207,074	4,294,682	4,294,682	4,294,682	4,294,682
Capital Outlay	100,000	212,867	755,483	1,542,920	1,402,491	1,402,491	1,402,491	1,402,491
Other Outgo/Debt Service	1,179,104	1,137,745	1,128,132	1,269,778	2,652,395	2,652,395	2,652,395	2,652,395
Total Expenditures	\$ 49,287,274	\$ 60,923,487	\$ 67,461,562	\$ 68,631,184	\$ 76,743,338	\$ 76,743,338	\$ 76,743,338	\$ 76,743,338
\$ Increase/(Decrease)	\$ 11,870,425	\$ 11,636,213	\$ 6,538,075	\$ 1,169,622	\$ 8,112,154	\$ -	\$ -	\$ -
% Increase/(Decrease)	31.72%	23.61%	10.73%	1.73%	11.82%	0.00%	0.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	13,364,855	17,228,875	28,207,103	30,752,693	33,590,268	29,926,932	26,263,596	22,600,260
Fiscal Year Transactions	3,864,020	11,073,521	10,217,530	2,837,575	(3,663,336)	(3,663,336)	(3,663,336)	(3,663,336)
Audit Adjustment/Other Restatements	-	(95,293)	(7,671,940)	-	-	-	-	-
Ending Fund Balance	\$ 17,228,875	\$ 28,207,103	\$ 30,752,693	\$ 33,590,268	\$ 29,926,932	\$ 26,263,596	\$ 22,600,260	\$ 18,936,924

Fund 13:
Cafeteria
Special
Revenue

Fund	Object Name	2024/25 Estimated	2025/26 Adopted Budget	Difference
Beginning Fund Balance		\$ 30,752,693	\$ 33,590,268	\$ 2,837,575
REVENUES				
	LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
	Federal Revenue Sources (8100-8299)	58,054,046	59,354,046	1,300,000
	Other State Revenue (8300-8599)	12,104,467	12,419,448	314,981
	Other Local Revenue (8600-8799)	1,310,246	1,306,508	(3,738)
	Total Revenues	\$ 71,468,759	\$ 73,080,002	\$ 1,611,243
EXPENDITURES				
	Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
	Classified Salaries (2000-2999)	19,059,529	20,383,414	1,323,885
	Employee Benefits (3000-3999)	13,674,416	14,106,052	431,636
	Books and Supplies (4000-4999)	30,877,467	33,904,304	3,026,837
	Services and Other Operating Expenditures (5000-5999)	2,207,074	4,294,682	2,087,608
	Capital Outlay (6000-6999)	1,542,920	1,402,491	(140,429)
	Other Outgo (7000-7999)	1,269,778	2,652,395	1,382,617
	Total Expenditures	\$ 68,631,184	\$ 76,743,338	\$ 8,112,154
OTHER FINANCING SOURCES/USES				
	Transfer In	\$ -	\$ -	\$ -
	(Transfer Out)	-	-	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	\$ -	\$ -	\$ -
	Audit Adjustment	-	-	-
Ending Fund Balance		\$ 33,590,268	\$ 29,926,932	\$ (3,663,336)

Child Development Fund

The District's Child Development Fund is authorized by the State Department of Education to account for the operation of various child development and preschool programs. These programs are accounted for in a separate fund to comply with state-wide accounting procedures.

This fund is used to account separately for federal, state, and local revenues to operate child development programs. The principal revenues and other sources in this fund are:

- State Preschool
- Child Development Apportionments
- Other State Revenue
- Interest
- Child Development Parent Fees



All monies received by the district for, or from the operation of, child development services covered under the Child Care and Development Services Act (Education Code Section 8200 et seq.) are deposited into this fund. The monies may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (Education Code Section 8328).

Fresno Unified School District operates several programs for early learners including the Lori Ann Infant Center, 5 child development centers, and preschool programs at 57 different elementary schools.

The Early Learning Centers provide families with:

- A highly qualified teaching staff
- Instruction aligned with California Preschool Foundations, focusing on social, emotional, and oral language development
- Families may qualify for low cost or no cost participation
- Centers are open Monday through Friday, 7:00 a.m. until 5:30 p.m., 246 days per year for early care and education service

The primary reason for the reduction in fund balance for the reduction in fund balance is that the state's budget did not include a COLA increase; for the balance of the estimated/projected revenues the district has held flat.



Fresno Unified School District - Child Development Fund
Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	1,185,020	1,126,836	1,814,313	1,189,712	3,361,230	3,361,230	3,361,230	3,361,230
State Revenues	18,879,129	24,535,922	28,155,768	31,607,890	35,950,559	35,950,559	35,950,559	35,950,559
Other Local Revenues	491,694	1,733,872	2,217,187	2,779,260	1,115,462	1,115,462	1,115,462	1,115,462
Total Revenues	\$ 20,555,843	\$ 27,396,630	\$ 32,187,268	\$ 35,576,862	\$ 40,427,251	\$ 40,427,251	\$ 40,427,251	\$ 40,427,251
\$ Increase/(Decrease)	\$ 1,186,535	\$ 6,840,787	\$ 4,790,638	\$ 3,389,594	\$ 4,850,389	\$ -	\$ -	\$ -
% Increase/(Decrease)	6.13%	33.28%	17.49%	10.53%	13.63%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	\$ 6,961,059	\$ 8,742,913	\$ 10,009,834	\$ 10,362,998	\$ 10,717,656	\$ 10,717,656	\$ 10,717,656	\$ 10,717,656
Classified Salaries	3,770,386	5,264,913	5,614,984	6,740,490	7,655,291	7,655,291	7,655,291	7,655,291
Employee Benefits	7,812,649	10,006,610	10,412,712	11,328,347	12,713,276	12,713,276	12,713,276	12,713,276
Books and Supplies	733,690	1,282,738	1,829,613	1,721,011	5,096,044	5,096,044	5,096,044	5,096,044
Services & Other Operating Expenditures	267,635	1,222,620	1,327,158	1,269,229	1,301,778	1,301,778	1,301,778	1,301,778
Capital Outlay	-	1,020	2,753,570	3,220,765	663,612	663,612	663,612	663,612
Other Outgo/Debt Service	801,123	827,512	857,490	1,029,376	2,279,594	2,279,594	2,279,594	2,279,594
Total Expenditures	\$ 20,346,542	\$ 27,348,326	\$ 32,805,361	\$ 35,672,216	\$ 40,427,251	\$ 40,427,251	\$ 40,427,251	\$ 40,427,251
\$ Increase/(Decrease)	\$ 1,680,629	\$ 7,001,784	\$ 5,457,035	\$ 2,866,855	\$ 4,755,035	\$ -	\$ -	\$ -
% Increase/(Decrease)	9.00%	34.41%	19.95%	8.74%	13.33%	0.00%	0.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	703,395	912,696	713,448	95,355	1	1	1	1
Fiscal Year Transactions	209,301	48,304	(618,093)	(95,354)	-	-	-	-
Audit Adjustment	-	(247,552)	-	-	-	-	-	-
Ending Fund Balance	\$ 912,696	\$ 713,448	\$ 95,355	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1

Fund 12:**Child****Development****Fund****Object Name****2024/25
Estimated****2025/26
Adopted
Budget****Difference**

	2024/25 Estimated	2025/26 Adopted Budget	Difference
Beginning Fund Balance	\$ 95,355	\$ 1	\$ (95,354)
REVENUES			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Federal Revenue Sources (8100-8299)	1,189,712	3,361,230	2,171,518
Other State Revenue (8300-8599)	31,607,890	35,950,559	4,342,669
Other Local Revenue (8600-8799)	2,779,260	1,115,462	(1,663,798)
Total Revenues	\$ 35,576,862	\$ 40,427,251	\$ 4,850,389
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 10,362,998	\$ 10,717,656	\$ 354,658
Classified Salaries (2000-2999)	6,740,490	7,655,291	914,801
Employee Benefits (3000-3999)	11,328,347	12,713,276	1,384,929
Books and Supplies (4000-4999)	1,721,011	5,096,044	3,375,033
Services and Other Operating Expenditures (5000-5999)	1,269,229	1,301,778	32,549
Capital Outlay (6000-6999)	3,220,765	663,612	(2,557,153)
Other Outgo (7000-7999)	1,029,376	2,279,594	1,250,218
Total Expenditures	\$ 35,672,216	\$ 40,427,251	\$ 4,755,035
OTHER FINANCING SOURCES/USES			
Transfer In	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-
Sources	-	-	-
Uses	-	-	-
Contributions	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -
Audit Adjustment	-	-	-
Ending Fund Balance	\$ 1	\$ 1	\$ -

Building Fund

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (Education Code Section 41003). The principal revenues and other sources in this fund are:

- Proceeds from the Sale of Bonds
- Proceeds from the Sale/Lease–Purchase of Land and Buildings
- Rentals and Leases
- Interest

Expenditures in Fund 21 would therefore show up in Object 7619 as an expense (transfer out).

The Change in Fund Balance is due to the projects funded by Measure M (that carried over into the 2024/25 budget) being completed in 2024/25. When the district issues new bonds these funds will be reflected in adjusted fund balance.



Fresno Unified School District - Building Fund
Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	1,951,022	(572,440)	8,512,439	2,275,483	1,216,412	1,216,412	1,216,412	1,216,412
Total Revenues	\$ 1,951,022	\$ (572,440)	\$ 8,512,439	\$ 2,275,483	\$ 1,216,412	\$ 1,216,412	\$ 1,216,412	\$ 1,216,412
\$ Increase/(Decrease)	\$ 405,038	\$ (2,523,462)	\$ 9,084,879	\$ (6,236,956)	\$ (1,059,071)	\$ -	\$ -	\$ -
% Increase/(Decrease)	26.20%	-129.34%	-1587.04%	-73.27%	-46.54%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-	-
Services & Other Operating Expenditures	637,653	664,125	224,957	1,507,250	250,000	250,000	250,000	250,000
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	\$ 637,653	\$ 664,125	\$ 224,957	\$ 1,507,250	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
\$ Increase/(Decrease)	\$ (781,313)	\$ 26,472	\$ (439,168)	\$ 1,282,293	\$ (1,257,250)	\$ -	\$ -	\$ -
% Increase/(Decrease)	-55.06%	4.15%	-66.13%	570.02%	-83.41%	0.00%	0.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	(74,290,456)	(46,725,250)	(41,836,305)	(94,021,522)	(110,678,134)	(3,640,065)	(2,025,483)	(2,025,483)
Sources	537,850	125,497,250	859,659	61,210,500	30,000,000	1,288,049	1,059,071	1,059,071
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ (73,752,606)	\$ 78,772,000	\$ (40,976,646)	\$ (32,811,022)	\$ (80,678,134)	\$ (2,352,016)	\$ (966,412)	\$ (966,412)
Beginning Fund Balance	145,124,242	72,685,005	145,829,279	113,140,115	81,097,326	1,385,604	-	-
Fiscal Year Transactions	(72,439,237)	77,535,435	(32,689,164)	(32,042,789)	(79,711,722)	(1,385,604)	-	-
Audit Adjustment	-	(4,391,161)	-	-	-	-	-	-
Ending Fund Balance	\$ 72,685,005	\$ 145,829,279	\$ 113,140,115	\$ 81,097,326	\$ 1,385,604	\$ -	\$ -	\$ -

Fund 21:		2024/25	2025/26	
Building Fund	Object Name	Estimated	Adopted Budget	Difference
Beginning Fund Balance		\$ 113,140,115	\$ 81,097,326	\$ (42,042,840)
REVENUES				
	LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	-	-	-
	Other Local Revenue (8600-8799)	2,275,483	1,216,412	1,059,071
Total Revenues		\$ 2,275,483	\$ 1,216,412	\$ 1,059,071
EXPENDITURES				
	Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
	Classified Salaries (2000-2999)	-	-	-
	Employee Benefits (3000-3999)	-	-	-
	Books and Supplies (4000-4999)	-	-	-
	Services and Other Operating Expenditures (5000-5999)	1,507,250	250,000	1,257,250
	Capital Outlay (6000-6999)	-	-	-
	Other Outgo (7000-7999)	-	-	-
Total Expenditures		\$ 1,507,250	\$ 250,000	\$ 1,257,250
OTHER FINANCING SOURCES/USES				
	Transfer In	\$ -	\$ -	\$ -
	(Transfer Out)	(94,021,522)	(110,678,134)	(16,656,612)
	Sources	61,210,500	30,000,000	(31,210,500)
	Uses	-	-	-
	Contributions	-	-	-
Total Other Financing Sources		\$ (32,811,022)	\$ (80,678,134)	\$ (47,867,112)
	Audit Adjustment	-	-	-
Ending Fund Balance		\$ 81,097,326	\$ 1,385,604	\$ 79,711,722

Bond Interest and Redemption Fund

This fund is used solely for the purpose of making principal and interest payments for bonds issued by the district (Education Code sections 15125–15262). Any premiums received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund (Fund 51). The principal revenues in this fund are:

- State Subventions for Homeowners' Exemptions
- Other Subventions/In-lieu Taxes
- Secured Roll Taxes
- Unsecured Roll Taxes
- Prior Years' Taxes
- Interest

Expenditures in this fund are limited to bond interest, redemption, and related costs. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the general fund upon order of the county auditor (Education Code Section 15234).

The adopted budget and future year's fund balances are fairly flat since these expenses are tied to the district's long term debt; if the district initiates a new bond issuance the long term debt will increase and this fund balance will decrease.

Fresno Unified School District - Bond Interest and Redemption Fund Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	446,242	404,077	874,271	833,249	813,185	813,185	813,185	813,185
Other Local Revenues	60,203,889	64,273,017	70,501,067	50,623,474	47,844,481	48,973,874	48,973,874	48,973,874
Total Revenues	\$ 60,650,131	\$ 64,677,094	\$ 71,375,338	\$ 51,456,723	\$ 48,657,666	\$ 49,787,059	\$ 49,787,059	\$ 49,787,059
\$ Increase/(Decrease)	\$ 3,650,180	\$ 4,026,963	\$ 6,698,244	\$ (19,918,615)	\$ (2,799,057)	\$ 1,129,393	\$ -	\$ -
% Increase/(Decrease)	6.40%	6.64%	10.36%	-27.91%	-5.44%	2.32%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-	-
Services & Other Operating Expenditures	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo/Debt Service	230,617,761	64,354,797	121,211,737	56,500,855	44,478,613	50,411,604	49,241,914	47,257,854
Total Expenditures	\$ 230,617,761	\$ 64,354,797	\$ 121,211,737	\$ 56,500,855	\$ 44,478,613	\$ 50,411,604	\$ 49,241,914	\$ 47,257,854
\$ Increase/(Decrease)	\$ 175,748,319	\$ (166,262,964)	\$ 56,856,940	\$ (64,710,882)	\$ (12,022,242)	\$ 5,932,991	\$ (1,169,690)	\$ (1,984,060)
% Increase/(Decrease)	320.30%	-72.09%	88.35%	-53.39%	-21.28%	13.34%	-2.32%	-4.03%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	22,908	3,832,449	-	914,494	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ 22,908	\$ 3,832,449	\$ -	\$ 914,494	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	288,473,494	118,528,772	120,327,312	70,490,913	66,361,275	70,540,328	69,915,783	70,460,928
Fiscal Year Transactions	(169,944,722)	4,154,746	(49,836,399)	(4,129,638)	4,179,053	(624,545)	545,145	2,529,205
Audit Adjustment	-	(2,356,206)	-	-	-	-	-	-
Ending Fund Balance	\$ 118,528,772	\$ 120,327,312	\$ 70,490,913	\$ 66,361,275	\$ 70,540,328	\$ 69,915,783	\$ 70,460,928	\$ 72,990,133

Fund 51:**Bond****Interest and
Redemption**

Fund	Object Name	2024/25 Estimated	2025/26 Adopted Budget	Difference
Beginning Fund Balance		\$ 70,490,913	\$ 66,361,275	\$ (4,129,638)
REVENUES				
	LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	833,249	813,185	(20,064)
	Other Local Revenue (8600-8799)	50,623,474	47,844,481	(2,778,993)
	Total Revenues	\$ 51,456,723	\$ 48,657,666	\$ (2,799,057)
EXPENDITURES				
	Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
	Classified Salaries (2000-2999)	-	-	-
	Employee Benefits (3000-3999)	-	-	-
	Books and Supplies (4000-4999)	-	-	-
	Services and Other Operating Expenditures (5000-5999)	-	-	-
	Capital Outlay (6000-6999)	-	-	-
	Other Outgo (7000-7999)	56,500,855	44,478,613	(12,022,242)
				\$
	Total Expenditures	\$ 56,500,855	\$ 44,478,613	(12,022,242)
OTHER FINANCING SOURCES/USES				
	Transfer In	\$ -	\$ -	\$ -
	(Transfer Out)	-	-	-
	Sources	914,494	-	(914,494)
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	\$ 914,494	\$ -	\$ (914,494)
	Audit Adjustment	-	-	-
Ending Fund Balance		\$ 66,361,275	\$ 70,540,328	\$ 4,179,053

Capital Facilities Fund

This fund is used primarily to account separately for monies received from fees levied on development projects. Interest earned in the Capital Facilities Fund (Fund 25) is restricted to this fund. The principal revenues in this fund are:

- Mitigation/Developer Fees
- Interest

Capital Facilities Fund expenditures are restricted to the items specified in agreements with the developer (Government Code Section 66006). Costs of justifying and adopting fees may be paid from Fund 25 (Education Code Section 17620). Administrative costs of collecting fees may be reimbursed from Fund 25 within the limitations of Education Code Section 17620. Eligible expenditures incurred in another fund may be reimbursed to that fund by means of an interfund transfer of direct costs (see Procedure 615).

An increase to the Capital Facilities Developer Fees was approved by the Board on June 17, 2020. Since January 1987, school districts have had the authority to levy fees for all new construction within the school district, including residential, commercial, and industrial development.

With the adoption of Senate Bill 50 (SB 50) and the passage of Proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge developer fees based on prescribed state guidelines.

Fresno Unified School District - Capital Facilities Fund
Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	1,621,973	2,160,470	1,598,271	1,850,999	1,385,000	1,385,000	1,385,000	1,385,000
Total Revenues	\$ 1,621,973	\$ 2,160,470	\$ 1,598,271	\$ 1,850,999	\$ 1,385,000	\$ 1,385,000	\$ 1,385,000	\$ 1,385,000
\$ Increase/(Decrease)	\$ 651,312	\$ 538,497	\$ (562,199)	\$ 252,728	\$ (465,999)	\$ -	\$ -	\$ -
% Increase/(Decrease)	67.10%	33.20%	-26.02%	15.81%	-25.18%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	15,667	583	948	3,385	-	-	-	-
Employee Benefits	8,736	270	661	2,589	-	-	-	-
Books and Supplies	18,797	-	-	-	41,250	43,313	44,612	44,612
Services & Other Operating Expenditures	87,702	2,758	14,716	16,513	1,228,968	1,228,968	1,228,968	900,097
Capital Outlay	984,038	29,756	6,175	6,474	1,476,396	1,476,396	1,476,396	1,476,396
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,114,940	\$ 33,367	\$ 22,500	\$ 28,961	\$ 2,746,614	\$ 2,748,677	\$ 2,749,976	\$ 2,421,105
\$ Increase/(Decrease)	\$ (1,432,884)	\$ (1,081,573)	\$ (10,867)	\$ 6,461	\$ 2,717,653	\$ 2,063	\$ 1,299	\$ (328,871)
% Increase/(Decrease)	-56.24%	-97.01%	-32.57%	28.72%	9383.84%	0.08%	0.05%	-11.96%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	(48,224)	(66,110)	(43,888)	(30,000)	(30,000)	-	-	-
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ (48,224)	\$ (66,110)	\$ (43,888)	\$ (30,000)	\$ (30,000)	\$ -	\$ -	\$ -
Beginning Fund Balance	963,996	1,422,805	3,422,208	4,954,091	6,746,129	5,354,515	3,990,839	2,625,863
Fiscal Year Transactions	458,809	2,060,993	1,531,883	1,792,038	(1,391,614)	(1,363,677)	(1,364,976)	(1,036,105)
Audit Adjustment	-	(61,590)	-	-	-	-	-	-
Ending Fund Balance	\$ 1,422,805	\$ 3,422,208	\$ 4,954,091	\$ 6,746,129	\$ 5,354,515	\$ 3,990,839	\$ 2,625,863	\$ 1,589,758

Fund 25:**Capital
Facilities**

Fund	Object Name	2024/25 Estimated	2025/26 Adopted Budget	Difference
Beginning Fund Balance		\$ 4,954,091	\$ 6,746,129	\$ 1,792,038
REVENUES				
	LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	-	-	-
	Other Local Revenue (8600-8799)	1,850,999	1,385,000	(465,999)
	Total Revenues	\$ 1,850,999	\$ 1,385,000	\$ (465,999)
EXPENDITURES				
	Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
	Classified Salaries (2000-2999)	3,385	-	(3,385)
	Employee Benefits (3000-3999)	2,589	-	(2,589)
	Books and Supplies (4000-4999)	-	41,250	41,250
	Services and Other Operating Expenditures (5000-5999)	16,513	1,228,968	1,212,455
	Capital Outlay (6000-6999)	6,474	1,476,396	1,469,922
	Other Outgo (7000-7999)	-	-	-
	Total Expenditures	\$ 28,961	\$ 2,746,614	\$ 2,717,653
OTHER FINANCING SOURCES/USES				
	Transfer In	\$ -	\$ -	\$ -
	(Transfer Out)	(30,000)	(30,000)	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	\$ (30,000)	\$ (30,000)	\$ -
	Audit Adjustment	-	-	-
Ending Fund Balance		\$ 6,746,129	\$ 5,354,515	\$ (1,391,614)

County Schools Facilities Fund

With the passage of SB50, the County School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Program authorized by the State Allocation Board for new school facility construction and modernization. The balance in the County Schools Facility Fund contains funds from Measure A, Measure K, and Measure Q projects that received state revenue after the projects were completed.

The principal revenues and other sources in this fund are:

- Intrafund revenue transfers in come from Bond proceeds which is the vast majority of revenue
- Interest

Typical expenditures in this fund are payments for the costs of school sites, site improvements, buildings, building improvements, and furniture and fixtures capitalized as a part of the construction project.

The current State bond has been fully expensed, however voters approved Proposition 2 - a \$10 billion School Bond in November of 2024. Proposition 2 dedicates \$8.5 billion to elementary and secondary educational facilities with changes to the formula used to determine the amount each district is required to contribute to be eligible to receive state funding from the bond revenue. The state government is required to cover between 50 and 55% of construction costs and 60 to 65% of modernization costs.



Fresno Unified School District - County School Facilities Fund
Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	21,361,963	799,150	4,802,619	-	-	-	-
Other Local Revenues	309,198	595,942	98,680	600,000	600,000	600,000	600,000	600,000
Total Revenues	\$ 309,198	\$ 21,957,905	\$ 897,830	\$ 5,402,619	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
\$ Increase/(Decrease)	\$ (12,388,549)	\$ 21,648,707	\$ (21,060,075)	\$ 4,504,789	\$ (4,802,619)	\$ -	\$ -	\$ -
% Increase/(Decrease)	-97.56%	7001.57%	-95.91%	501.74%	-88.89%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1,330,634	1,155,521	945,643	1,019,776	1,185,056	1,222,978	1,264,804	1,277,452
Employee Benefits	685,498	622,743	534,245	536,280	417,390	430,746	445,478	435,054
Books and Supplies	1,007,622	2,739,692	1,824,384	2,098,595	4,681,084	4,830,879	4,996,095	4,879,187
Services & Other Operating Expenditures	11,031,798	12,849,917	7,657,889	12,331,034	70,517,859	8,000,000	8,000,000	8,000,000
Capital Outlay	77,040,799	29,459,140	52,205,187	89,534,711	40,669,930	40,669,930	40,669,930	40,669,930
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	\$ 91,096,351	\$ 46,827,013	\$ 63,167,348	\$ 105,520,396	\$ 117,471,319	\$ 55,154,533	\$ 55,376,306	\$ 55,261,623
\$ Increase/(Decrease)	\$ 9,462,305	\$ (44,269,338)	\$ 16,340,335	\$ 42,353,048	\$ 11,950,923	\$ (62,316,786)	\$ 221,773	\$ (114,683)
% Increase/(Decrease)	11.59%	-48.60%	34.90%	67.05%	11.33%	-53.05%	0.40%	-0.21%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ 70,197,058	\$ 43,371,805	\$ 38,474,584	\$ 88,420,768	\$ 107,316,414	\$ 55,154,533	\$ 55,376,306	\$ 55,261,623
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ 70,197,058	\$ 43,371,805	\$ 38,474,584	\$ 88,420,768	\$ 107,316,414	\$ 55,154,533	\$ 55,376,306	\$ 55,261,623
Beginning Fund Balance	52,720,448	32,130,353	50,117,062	26,322,128	14,625,119	5,070,214	5,670,214	6,270,214
Fiscal Year Transactions	(20,590,095)	18,502,697	(23,794,934)	(11,697,009)	(9,554,905)	600,000	600,000	600,000
Audit Adjustment	-	(515,988)	-	-	-	-	-	-
Ending Fund Balance	\$ 32,130,353	\$ 50,117,062	\$ 26,322,128	\$ 14,625,119	\$ 5,070,214	\$ 5,670,214	\$ 6,270,214	\$ 6,870,214

Fund 35:

County

Schools

Facilities

Fund

Object Name

2024/25
Estimated2025/26
Adopted
Budget

Difference

Beginning Fund Balance		\$ 26,322,128	\$ 14,625,119	\$ (11,697,009)
REVENUES				
	LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	4,802,619	-	(4,802,619)
	Other Local Revenue (8600-8799)	600,000	600,000	-
	Total Revenues	\$ 5,402,619	\$ 600,000	\$ (4,802,619)
EXPENDITURES				
	Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
	Classified Salaries (2000-2999)	1,019,776	1,185,056	165,280
	Employee Benefits (3000-3999)	536,280	417,390	(118,890)
	Books and Supplies (4000-4999)	2,098,595	4,681,084	2,582,489
	Services and Other Operating Expenditures (5000-5999)	12,331,034	70,517,859	58,186,825
	Capital Outlay (6000-6999)	89,534,711	40,669,930	(48,864,781)
	Other Outgo (7000-7999)	-	-	-
	Total Expenditures	\$ 105,520,396	\$ 117,471,319	\$ 11,950,923
OTHER FINANCING SOURCES/USES				
	Transfer In	\$ 88,420,768	\$ 107,316,414	\$ 18,895,646
	(Transfer Out)	-	-	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	\$ 88,420,768	\$ 107,316,414	\$ 18,895,646
	Audit Adjustment	-	-	-
Ending Fund Balance		\$ 14,625,119	\$ 5,070,214	\$ (9,554,905)

Deferred Maintenance Fund

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (Education Code Section 17582). The principal revenues and other sources in this fund are:

- Interfund Transfers In

Moneys in this fund may be expended only for the following purposes:

1. Major repair or replacement of plumbing, heating, air-conditioning, paving, concrete, electrical, roofing, and floor/wall systems.
2. Exterior and interior painting of school buildings
3. The inspection, sampling, and analysis of building materials to determine the presence of asbestos-containing materials.
4. The encapsulation or removal of materials containing asbestos.
5. The inspection, identification, sampling, and analysis of building materials to determine the presence of materials containing lead

All local educational agencies (LEAs) are required by law to maintain their facilities in good repair as defined in Education Code Section 17002. Those LEAs that receive state funding for certain facilities construction and modernization projects are further required, as a condition of receipt of that funding, to contribute specified amounts to a restricted maintenance account.

The district completed several large projects that carried over into 2024/25 - primarily related to upgrades/repairs to HVAC systems and investments in safety and security. The 2025/26 budget now reflects a more “normalized” plan.

The fund balance should always equal zero since the revenue comes from interfund transfers that offset the expenses for the fiscal year.



Fresno Unified School District - Deferred Maintenance
Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	2,844	2,963	4,756	3,284	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,844	\$ 2,963	\$ 4,756	\$ 3,284	\$ -	\$ -	\$ -	\$ -
\$ Increase/(Decrease)	\$ (1,079)	\$ 119	\$ 1,793	\$ (1,472)	\$ (3,284)	\$ -	\$ -	\$ -
% Increase/(Decrease)	-27.50%	4.18%	60.51%	-30.95%	-100.00%			
EXPENDITURES								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	110,278	-	-	-	61,600	64,680	66,620	68,619
Services & Other Operating	3,985,964	3,321,873	3,132,978	5,303,332	3,018,818	3,018,818	3,018,818	3,018,818
Expenditures	-	-	-	-	-	-	-	-
Capital Outlay	-	34,536	233,498	300,706	281,302	278,222	276,282	274,283
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	\$ 4,096,242	\$ 3,356,409	\$ 3,366,476	\$ 5,604,038	\$ 3,361,720	\$ 3,361,720	\$ 3,361,720	\$ 3,361,720
\$ Increase/(Decrease)	\$ (2,716,100)	\$ (739,833)	\$ 10,067	\$ 2,237,562	\$ (2,242,318)	\$ -	\$ 0	\$ (0)
% Increase/(Decrease)	-39.87%	-18.06%	0.30%	66.47%	-40.01%	0.00%	0.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ 4,093,398	\$ 3,353,446	\$ 3,361,720	\$ 5,600,754	\$ 3,361,720	\$ 3,361,720	\$ 3,361,720	\$ 3,361,720
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ 4,093,398	\$ 3,353,446	\$ 3,361,720	\$ 5,600,754	\$ 3,361,720	\$ 3,361,720	\$ 3,361,720	\$ 3,361,720
Beginning Fund Balance	-	-	-	-	-	-	-	(0)
Fiscal Year Transactions	-	-	-	-	-	-	(0)	(0)
Audit Adjustment	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)

Fund 14: Deferred Maintenance Fund		2024/25 Estimated	2025/26 Adopted Budget	Difference
Object Name				
Beginning Fund Balance		\$ -	\$ -	\$ -
REVENUES				
LCFF Sources (8010-8099)		\$ -	\$ -	\$ -
Federal Revenue Sources (8100-8299)		-	-	-
Other State Revenue (8300-8599)		-	-	-
Other Local Revenue (8600-8799)		3,284	-	(3,284)
Total Revenues		\$ 3,284	\$ -	\$ (3,284)
EXPENDITURES				
Certificated Salaries (1000-1999)		\$ -	\$ -	\$ -
Classified Salaries (2000-2999)		-	-	-
Employee Benefits (3000-3999)		-	-	-
Books and Supplies (4000-4999)		-	61,600	61,600
Services and Other Operating Expenditures (5000-5999)		5,303,332	3,018,818	(2,284,514)
Capital Outlay (6000-6999)		300,706	281,302	(19,404)
Other Outgo/Debt Service		-	-	-
Total Expenditures		\$ 5,604,038	\$ 3,361,720	(2,242,318)
OTHER FINANCING SOURCES/USES				
Transfer In		\$ 5,600,754	\$ 3,361,720	(2,239,034)
(Transfer Out)		-	-	-
Sources		-	-	-
Uses		-	-	-
Contributions		-	-	-
Total Other Financing Sources		\$ 5,600,754	\$ 3,361,720	(2,239,034)
Audit Adjustment		-	-	-
Ending Fund Balance		\$ -	\$ -	\$ -

Special Reserve for Capital Outlay Projects Fund

This fund exists primarily to provide for the accumulation of general fund monies for capital outlay purposes (Education Code Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to fund 21, 25, 30, 35, or 49. Other authorized resources that may be deposited to the Special Reserve Fund for Capital Outlay Projects (Fund 40) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (Education Code Section 41003). Allowable revenues and other sources in this fund are:

- Federal, State, or Local Revenues
- Rentals and Leases
- Interest
- Other Authorized Interfund Transfers In
- Proceeds from Sale/Lease–Purchase of Land and Buildings

Transfers from the general fund to Fund 40 authorized by the governing board must be expended for capital outlay purposes. Proceeds from the sale or lease-with-option-to-purchase may be spent for capital outlay purposes, costs of maintenance of the LEA's property, and future maintenance and renovation of school sites (Education Code Section 17462). Expenditures for capital outlay are most commonly made against the 6000 object codes for capital outlay. Salaries of school district employees whose work is directly related to projects financed by Fund 40 revenues are capitalized as a part of the capital facilities project.

Fresno Unified School District - Special Reserve For Capital Outlay Fund Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	34,995	85,914	42,046	41,426	40,000	40,000	40,000	40,000
Total Revenues	\$ 34,995	\$ 85,914	\$ 42,046	\$ 41,426	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
\$ Increase/(Decrease)	\$ (9,565)	\$ 50,919	\$ (43,868)	\$ (620)	\$ (1,426)	\$ -	\$ -	\$ -
% Increase/(Decrease)	-21.46%	145.50%	-51.06%	-1.47%	-3.44%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	152,906	198,663	270,459	358,401	379,550	22,000	22,000	22,000
Employee Benefits	103,566	118,224	154,990	203,706	257,805	3,000	3,000	3,000
Books and Supplies	-	-	-	-	-	-	-	-
Services & Other Operating Expenditures	40,674	84,746	224,700	127,184	367,749	-	-	-
Capital Outlay	174,640	23,728	13,272	101,467	354,007	-	-	-
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	\$ 471,786	\$ 425,361	\$ 663,421	\$ 790,758	\$ 1,359,111	\$ 25,000	\$ 25,000	\$ 25,000
\$ Increase/(Decrease)	\$ 227,865	\$ (46,425)	\$ 238,060	\$ 127,337	\$ 568,353	\$ (1,334,111)	\$ -	\$ -
% Increase/(Decrease)	93.42%	-9.84%	55.97%	19.19%	71.87%	-98.16%	0.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-	50,000	50,000	50,000
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Beginning Fund Balance	3,608,494	3,171,703	2,751,660	2,130,285	1,380,953	61,842	126,842	191,842
Fiscal Year Transactions	(436,791)	(339,447)	(621,375)	(749,332)	(1,319,111)	65,000	65,000	65,000
Audit Adjustment	-	(80,596)	-	-	-	-	-	-
Ending Fund Balance	\$ 3,171,703	\$ 2,751,660	\$ 2,130,285	\$ 1,380,953	\$ 61,842	\$ 126,842	\$ 191,842	\$ 256,842

Fund 40:**Special****Reserve Fund****for Capital****Outlay****Object Name****2024/25
Estimated****2025/26
Adopted
Budget****Difference****Beginning Fund Balance****\$ 2,130,285****\$ 1,380,953****\$ (749,332)****REVENUES**

LCFF Sources (8010-8099)

\$ -

\$ -

\$ -

Federal Revenue Sources (8100-8299)

-

-

-

Other State Revenue (8300-8599)

-

-

-

Other Local Revenue (8600-8799)

41,426

40,000

(1,426)

Total Revenues**\$ 41,426****\$ 40,000****\$ (1,426)****EXPENDITURES**

Certificated Salaries (1000-1999)

\$ -

\$ -

\$ -

Classified Salaries (2000-2999)

358,401

379,550

21,149

Employee Benefits (3000-3999)

203,706

257,805

54,099

Books and Supplies (4000-4999)

-

-

-

Services and Other Operating Expenditures
(5000-5999)

127,184

367,749

240,565

Capital Outlay (6000-6999)

101,467

354,007

252,540

Other Outgo/Debt Service

-

-

-

Total Expenditures**\$ 790,758****\$ 1,359,111****\$ 568,353****OTHER FINANCING SOURCES/USES**

Transfer In

\$ -

\$ -

\$ -

(Transfer Out)

-

-

-

Sources

-

-

-

Uses

-

-

-

Contributions

-

-

-

Total Other Financing Sources**\$ -****\$ -****\$ -**

Audit Adjustment

-

-

-

Ending Fund Balance**\$ 1,380,953****\$ 61,842****\$ (1,319,111)**

Internal Service Fund

This fund is established for all the District's self-insurance funds: Health, Liability, Workers' Compensation, and Defined Benefits.

The health and welfare benefit programs include: medical, prescription, dental, vision, and short-term disability benefits provided for employees and retirees by the District. Contributions to the fund are made by other funds in the District that provide health and welfare coverage for employees and retirees as part of their program's operating expenses. All expenditures related to the District's self-insurance program, both actual claims and administrative costs, are reflected in this fund. Estimated costs for incurred-but-not-reported claims are accounted for in this fund.

The principal revenues in this fund are:

- Interest
- In-District Premiums/Contributions
- Interagency Revenues
- All Other Local Revenue

It should be noted that per the new labor agreement, an additional \$1.0 million was/will be contributed from the Health Fund to the General Fund for 2024/25 and 2025/26 (future budget years assume similar contribution). Expenditures for future years will depend on the number of plan participants; the current estimate is flat.

Fresno Unified School District - Self Insurance Fund
Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	219,067,665	248,451,542	253,817,791	257,592,848	259,678,753	259,678,753	259,678,753	259,678,753
Total Revenues	\$ 219,067,665	\$ 248,451,542	\$ 253,817,791	\$ 257,592,848	\$ 259,678,753	\$ 259,678,753	\$ 259,678,753	\$ 259,678,753
\$ Increase/(Decrease)	\$ 17,697,114	\$ 29,383,877	\$ 5,366,249	\$ 3,775,057	\$ 2,085,905	\$ -	\$ -	\$ -
% Increase/(Decrease)	8.79%	13.41%	2.16%	1.49%	0.81%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1,759,332	1,940,181	1,864,034	1,926,000	2,387,604	2,464,007	2,548,276	2,573,759
Employee Benefits	976,295	1,150,363	1,096,169	1,117,262	1,423,233	1,468,776	1,519,009	1,534,199
Books and Supplies	4,909	5,842	8,611	12,646	19,731	19,731	19,731	19,731
Services & Other Operating	198,797,234	205,925,934	228,629,987	250,321,991	272,414,802	272,414,802	272,414,802	272,414,802
Expenditures	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	\$ 201,537,770	\$ 209,022,320	\$ 231,598,801	\$ 253,377,899	\$ 276,245,370	\$ 276,367,316	\$ 276,501,818	\$ 276,542,491
\$ Increase/(Decrease)	\$ 19,756,460	\$ 7,484,550	\$ 22,576,481	\$ 21,779,098	\$ 22,867,471	\$ 121,946	\$ 134,502	\$ 40,673
% Increase/(Decrease)	10.87%	3.71%	10.80%	9.40%	9.03%	0.04%	0.05%	0.01%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	(2,000,000)	(2,000,000)	(2,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)
Beginning Fund Balance	66,413,715	81,943,610	113,860,005	134,078,995	135,293,944	115,727,327	96,038,764	76,215,699
Fiscal Year Transactions	15,529,895	37,429,222	20,218,990	1,214,949	(19,566,617)	(19,688,563)	(19,823,065)	(19,863,738)
Audit Adjustment	-	(5,512,827)	-	-	-	-	-	-
Ending Fund Balance	\$ 81,943,610	\$ 113,860,005	\$ 134,078,995	\$ 135,293,944	\$ 115,727,327	\$ 96,038,764	\$ 76,215,699	\$ 56,351,961

Fund 67: Self Insurance Fund		2024/25 Estimated	2025/26 Adopted Budget	Difference
Beginning Fund Balance		\$ 134,078,995	\$ 135,293,944	\$ 1,214,949
REVENUES				
LCFF Sources (8010-8099)		\$ -	\$ -	\$ -
Federal Revenue Sources (8100-8299)		-	-	-
Other State Revenue (8300-8599)		-	-	-
Other Local Revenue (8600-8799)		257,592,848	259,678,753	2,085,905
Total Revenues		\$ 257,592,848	\$ 259,678,753	\$ 2,085,905
EXPENDITURES				
Certificated Salaries (1000-1999)		\$ -	\$ -	\$ -
Classified Salaries (2000-2999)		1,926,000	2,387,604	461,604
Employee Benefits (3000-3999)		1,117,262	1,423,233	305,971
Books and Supplies (4000-4999)		12,646	19,731	7,085
Services and Other Operating Expenditures (5000-5999)		250,321,991	272,414,802	22,092,811
Capital Outlay (6000-6999)		-	-	-
Other Outgo/Debt Service		-	-	-
Total Expenditures		\$ 253,377,899	\$ 276,245,370	\$ 22,867,471
OTHER FINANCING SOURCES/USES				
Transfer In		\$ -	\$ -	\$ -
(Transfer Out)		(3,000,000)	(3,000,000)	-
Sources		-	-	-
Uses		-	-	-
Contributions		-	-	-
Total Other Financing Sources		\$ (3,000,000)	\$ (3,000,000)	\$ -
Audit Adjustment		-	-	-
Ending Fund Balance		\$ 135,293,944	\$ 115,727,327	\$ (19,566,617)

Retiree Benefit Fund

This fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. This fund is used only to account for the district's irrevocable contributions to a postemployment benefit plan for which a formal trust or an arrangement that is equivalent to a formal trust exists. Money may be contributed to the Retiree Benefit Fund (Fund 71) from other funds by periodic expense charges to those funds in amounts based on existing and future obligation requirements. Payments may be made from the fund for insurance, annuities, administrative costs, or any other authorized purpose (Education Code Section 42850). The principal revenues in this fund are:

- Interest
- In-District Premiums/Contributions
- All Other Local Revenue

Expenditures in Fund 71, Retiree Benefit Fund, are made using Object 5800, Professional/Consulting Services and Operating Expenditures.

The district uses actuarial estimates to forecast liability and makes contributions based on these estimates.

Fresno Unified School District - Retiree Benefit Fund
Three-Year Actuals, Unaudited, Adopted Budget, Three-Year Projection

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Estimated	2025/26 Adopted	2026/27 Projected	2027/28 Projected	2028/29 Projected
REVENUES								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	(8,985,230)	2,448,039	5,943,987	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Other Sources	-	-	-	-	-	-	-	-
Total Revenues	\$ (8,985,230)	\$ 2,448,039	\$ 5,943,987	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
\$ Increase/(Decrease)	\$ (20,108,897)	\$ 11,433,269	\$ 3,495,948	\$ (3,943,987)	\$ -	\$ -	\$ -	\$ -
% Increase/(Decrease)	-180.78%	-127.25%	142.81%	-66.35%	0.00%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-	-
Services & Other Operating Expenditures	59,287	55,575	61,752	71,790	150,000	150,000	150,000	150,000
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	\$ 59,287	\$ 55,575	\$ 61,752	\$ 71,790	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
\$ Increase/(Decrease)	\$ 6,455	\$ (3,712)	\$ 6,177	\$ 10,038	\$ 78,210	\$ -	\$ -	\$ -
% Increase/(Decrease)	12.22%	-6.26%	11.11%	16.26%	108.94%	0.00%	0.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
Beginning Fund Balance	69,424,924	63,880,407	69,772,871	79,155,106	84,583,316	89,933,316	95,283,316	100,633,316
Fiscal Year Transactions	(5,544,517)	5,892,464	9,382,235	5,428,210	5,350,000	5,350,000	5,350,000	5,350,000
Audit Adjustment	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 63,880,407	\$ 69,772,871	\$ 79,155,106	\$ 84,583,316	\$ 89,933,316	\$ 95,283,316	\$ 100,633,316	\$ 105,983,316

Fund 71: Retiree Benefit Fund		2024/25 Estimated	2025/26 Adopted Budget	Difference
Object Name				
Beginning Fund Balance		\$ 79,155,106	\$ 84,583,316	\$ 5,428,210
REVENUES				
LCFF Sources (8010-8099)		\$ -	\$ -	\$ -
Federal Revenue Sources (8100-8299)		-	-	-
Other State Revenue (8300-8599)		-	-	-
Other Local Revenue (8600-8799)		2,000,000	2,000,000	-
Total Revenues		\$ 2,000,000	\$ 2,000,000	\$ -
EXPENDITURES				
Certificated Salaries (1000-1999)		\$ -	\$ -	\$ -
Classified Salaries (2000-2999)		-	-	-
Employee Benefits (3000-3999)		-	-	-
Books and Supplies (4000-4999)		-	-	-
Services and Other Operating Expenditures (5000-5999)		71,790	150,000	78,210
Capital Outlay (6000-6999)		-	-	-
Other Outgo/Debt Service		-	-	-
Total Expenditures		\$ 71,790	\$ 150,000	\$ 78,210
OTHER FINANCING SOURCES/USES				
Transfer In		\$ 3,500,000	\$ 3,500,000	\$ -
(Transfer Out)		-	-	-
Sources		-	-	-
Uses		-	-	-
Contributions		-	-	-
Total Other Financing Sources		\$ 3,500,000	\$ 3,500,000	\$ -
Audit Adjustment		-	-	-
Ending Fund Balance		\$ 84,583,316	\$ 89,933,316	\$ 5,350,000

Capital Projects Impact on the General Fund

The district receives funding for student growth to cover basic needs, however when this growth exceeds the capacity of current facilities the District will build a new school. While the school facility will be covered through capital expense, there are numerous other ongoing costs that are related to the opening of a new facility that are not covered by growth dollars.

Examples of these costs include:

- Technology staff, equipment, and supplies
- Maintenance, Custodial and Grounds staff, equipment, and supplies
- Psychologist staff, Counselors and Social Workers, and supplies
- Substitute and Co-Curricular stipends
- Transportation staff, equipment, and supplies
- Food service staff, equipment, and supplies
- School site, library, and nursing supplies
- Utilities and postage
- Insurance
- Vandalism
- Finance, Human Resources, Payroll, Purchasing and Warehouse staff, equipment, and supplies
- Administrative staff, equipment, and supplies



Deferred Maintenance Replacement Schedule

The following chart gives an overview of Fresno Unified's Deferred Maintenance schedule:

Category	System/Component	Life Expectancy in years
Electrical	Interior Lighting	20
Electrical	Exterior Lighting	30
Electrical	Transformer	25
Exterior	Paint	12
HVAC	Packaged Unit	20-25
HVAC	Chillers/Boilers/Tower	20-25
HVAC	Air Handler	20-30
HVAC	Mini Splits	15-20
HVAC	Split Units	15-20
Interior	Carpet	10
Plumbing	Gas Water Heater	15
Plumbing	Elec. Water Heater	20
Roof	Roofing	25

Projects Funded by Outstanding Bonds

The following chart gives an overview of project status and cost estimates for Capital Projects funded with Measure M and Measure H (our most recent Bond). To simplify, the chart breaks projects by Elementary, Middle, High Schools as well as Specialized Programs/Other. These projects are being funded by either Bond revenue, one-time funds, or General Funds.

The first data column, "Estimated Project Cost of Measure H" contains projects that are slated to be paid for by a new bond issuance. A bond issuance is generally done every 12-18 months to cover anticipated project costs. Generally speaking, while a bond issuance might be approved for \$500.0 million by taxpayers, a school district will only initiate partial bond issuances since there are constraints on the time they have to use the revenue. As mentioned in the Budget Development/Assumptions, projects typically take longer than one fiscal year to complete; any project's expenses that are not posted by the end of 2025/26 will roll to the 2026/27 budget year.

The second column, "Estimated Project Cost of Measure M" contains the funds remaining from previous bond issuances where expenses were lower than anticipated and thus reflected

savings (a fund balance) as well as State reimbursements. These savings can be utilized to pay for smaller projects and/or rolled as a fund balance to future years.

The budget for Capital expenditures is reflected in Fund 35 - County School Facility Fund. It is important to note that while the total Capital Expenditures “plan” equates to \$93.1 million in total, the budget only reflects those funds that were carried over from the previous year’s fund balance; any additional bond issuances are not reflected in new revenue. As the district posts expenses on projects, receives State reimbursement, and issues bonds, the budget will be updated.

Deferred Maintenance is broken out by Elementary, Middle School, High School, and Specialized Program/Other for visibility. The Deferred Revenue budget, Fund 14 is used to account for restricted or committed funds allocated specifically for deferred maintenance. The revenues projected generally only include inter-fund transfers; these transfers will equal the expenses at the end of the year (general fund). Bond monies can also be used to cover these costs which is why the total “plan” exceeds the Fund 14 budget; the district is planning on funding the majority of the planned deferred maintenance and small projects with remaining Measure M funds.

	Estimated Project Cost of Measure H - 2025/26	Estimated Project Cost of Measure M - 2025/26	Estimated Project Cost of Bond Savings Projects - 2025/26
Elementary Schools	\$ 698,563	\$ 45,630,100	\$ 80,000
Classroom Construction/Improvements	-	8,069,874	
Cafeteria/Multi-purpose room (MPR)	-	3,333,836	
HVAC Improvements		13,467,777	
Master Planning	698,563		
Site & Safety	-	3,683,381	
Student Support Spaces	-	2,225,232	
Deferred Maintenance & Small Capital Projects	-	14,850,000	80,000
Middle Schools	\$ -	\$ 7,907,516	\$ -
Classroom Construction/Improvements			
Gym Construction/Improvements			
CTE Construction			
HVAC Improvements			
Student Support Spaces		2,037,889	
Site & Safety		1,869,627	
Deferred Maintenance & Small Capital Projects		4,000,000	
High Schools	\$ 14,603,357	\$ 37,732,550	\$ 2,070,790
Classroom Construction/Improvements	13,999,889		
CTE Construction		1,449,769	
Gym Construction/Improvements		23,157,661	1,196,544
Library Construction/Improvements		847,634	
Master Planning	89,182		
Site & Safety			684,246
Student Support Spaces	514,286	5,655,379	
Theatre/Performing Arts Improvement		2,622,107	
Deferred Maintenance & Small Capital Projects		4,000,000	190,000
Specialized Program/Other	\$ -	\$ 7,998,669	\$ -
Cambridge Conversion to Early Learning		4,688,333	
Education Center		266,285	
Farber Educational Center & Business Center		2,119,597	
Safety & Security		404,454	
Deferred Maintenance & Small Capital Projects		520,000	
Total Expenditures by Funding Source	\$ 15,301,920	\$ 99,268,835	\$ 2,150,790
Total Capital Expenditures	\$93,081,545		
Deferred Maintenance Expenditure Total	\$23,640,000		

Debts/General Obligations Bonds

A General Obligation Bond (GO) is a common method of financing used by school districts to raise funds for capital projects.

- GO Bonds have the lowest borrowing cost of any financing option available to school districts
- Repayment (both principal and interest) is made from the taxes levied on the assessed value (AV) of properties within the school district's boundaries
- Repayment of the bond does not encroach on the district's general fund
- A General Obligation Bond does require the approval of the district's registered voters

School districts commonly seek multiple GO bond authorizations to meet their ongoing project needs and structure them based on the scope, cost, and timing of these projects.

Long Term Debt Impact

Long term debt can significantly impact a school's budget by requiring debt service payments (interest and principal). When a school issues bonds, this debt comes with a long-term commitment to making regular payments known as "debt service" for the principal and interest (reflected in Fund 51). A district must weigh these potential expenses against their needs for funding in crucial areas such as staffing, programs, and supplies.



Bonding Capacity

Bonding capacity is the statutory limit on the amount of general obligation bonds that can be issued at a given time. Bonding capacity is based on:

- The current assessed value of the school district multiplied by the 2.50% statutory debt limit factor*
- The above amount, less outstanding general obligation bonds that are that are currently outstanding

*Fresno Unified received a bonding capacity waiver from the State Board of Education to increase the statutory debt limit factor to 4.0%
For Fresno Unified School District, the estimated current bonding capacity is:

Estimated Current Bonding Capacity	
2024/25 Total Assessed Value ⁽¹⁾	\$ 29,137,496,270
Statutory Debt Limit Factor	x 4.00%
Bonding Capacity	1,165,499,851
Outstanding General Obligation Bonds	(807,022,336)
Available Bonding Capacity	\$ 358,477,515

⁽¹⁾Subject to confirmation by the County Auditor-Controller. Does not include unitary assessed values.

Debt Overview

The District has six voter-approved bond measures outstanding

- Measure A (March 1995)
 - ♦ \$215 million authorized with no unissued bonds remaining
- Measure K (March 2001)
 - ♦ \$199 million authorized with no unissued bonds remaining
- Measure Q (November 2010)
 - ♦ \$280 million authorized with no unissued bonds remaining
- Measure X (November 2016)
 - ♦ \$225 million authorized with no unissued bonds remaining
- Measure M (March 2020)
 - ♦ \$325 million
 - ♦ \$60 million unissued
- Measure H (November 2024)
 - ♦ \$500 million unissued



Debts Issued by the District

The district has the following debt outstanding:

General Obligation ("GO") Bonds

Issue	Date Issued	Maturity	Issue Amount	Outstanding
2002 GO Refunding Bonds, Series A	December 2002	August 2026	\$ 65,485,000	\$ 2,770,000
2004 GO Refunding Bonds, Series B	November 2004	August 2027	58,040,000	6,070,000
GO Bonds, Election of 2001, Series F ⁽¹⁾	December 2009	August 2025	29,429,022	2,831,830
GO Bonds, Election of 2010, Series E	September 2015	August 2045	54,998,095	4,269,644
2016 GO Refunding Bonds, Series B	October 2016	August 2046	59,590,988	59,590,988
2015 GO Refunding Bonds	July 2015	August 2030	14,555,000	765,000
GO Bonds, Election of 2010, Series F	October 2016	August 2041	30,010,000	25,890,000
2016 GO Refunding Bonds, Series A	October 2016	August 2041	60,480,000	60,480,000
GO Bonds, Election of 2016, Series B	August 2019	August 2043	75,000,000	53,840,000
2019 GO Refunding Bonds	October 2019	August 2041	103,738,005	102,335,580
2020 GO Refunding Bonds	September 2020	August 2047	92,615,000	85,220,000
GO Bonds, Election of 2016, Series C	September 2020	August 2043	45,000,000	36,295,000
GO Bonds, Election of 2016, Series D	June 2021	August 2036	45,000,000	33,055,000
GO Bonds, Election of 2020, Series A	June 2021	August 2055	80,000,000	63,940,000
2021 GO Refunding Bonds, Series A	December 2021	August 2029	30,290,000	20,190,000
2021 GO Refunding Bonds, Series B	December 2021	August 2045	70,360,000	69,705,000
GO Bonds, Election of 2020, Series B	August 2022	August 2055	125,000,000	100,360,000
GO Bonds, Election 2016, Series A	May 2016	August 2046	59,996,623	22,719,294
GO Bonds Election of 2020, Series C	August 2024	August 2055	60,000,000	56,075,000
2024 GO Refunding Bonds	August 2024	August 2040	18,610,000	620,000
Total			1,178,197,733	807,022,336

⁽¹⁾ The GO Bonds, Election of 2001, Series F secure payment of the \$41,398,000 Central Valley Support Services Joint Powers Agency 2009 GO Revenue Bonds (Fresno Unified School District Qualified School Construction Bonds) (the "2009 QSCBs"). Debt service on 2009 QSCBs is payable from debt service paid on the Series F Bonds and federal subsidy payments received with respect to the 2009 QSCBs.

Lease Revenue Bonds ("LRB")

Issue	Date Issued	Maturity	Issue Amount	Outstanding
LRB, 2020 Refunding ⁽¹⁾	September 2020	June 2036	\$ 6,750,000	\$ 4,455,000
Total			\$ 6,750,000	\$ 4,455,000

Bond Repayment Schedule (as of 6/1/25)

Fiscal Year	Principal	Interest	Total
2025/26	28,669,012	12,525,379	41,194,391
2026/27	23,168,588	23,958,794	47,127,382
2027/28	21,407,040	24,550,652	45,957,692
2028/29	19,685,259	24,288,373	43,973,632
2029/30	20,867,406	24,311,357	45,178,763
2030/31	22,110,289	24,828,302	46,938,591
Thereafter	671,114,741	349,567,928	1,020,682,669
Total	807,022,335	484,030,785	\$ 1,291,053,121

Other Post-employment Benefits (OPEB)

Fresno Unified offers lifetime benefits to employees that meet the following criteria:

- The employee must have been hired permanently before July 1, 2005
- The employee must be at least 57.5 years of age
 - ◆ If the employee is at least 50 years old they can still qualify for lifetime benefits, however they will be required to pay the COBRA premium until the month they turn 57.5
- The employee must have at least 16 years of service with the District
- The employee must have filed for retirement with Human Resources and CalSTRS/CalPERS

In addition to lifetime benefits (for those that qualify), the district offers a Medicare Advantage Program (comparable to Plan A) as secondary to Medicare at the same rate as an active employee.

Due to the fact that the District offers these benefits, it maintains an account and reports the balance which is shown below:

Self-Insurance Fund

Amount accumulated/earmarked for OPEB in self-insurance fund				\$	89,933,317
OPEB Liabilities:					
Total OPEB liability	\$	713,779,842			
OPEB plan fiduciary net position	\$	89,933,317			
Total/Net OPEB liability	\$	623,846,525			
OPEB Contributions:		Budget Year			
		2025/26	2026/27	2024/25	
OPEB actuarially determined contribution	\$	66,879,115	\$ 66,879,915	\$	66,879,915
OPEB amount contributed	\$	47,512,883	\$ 54,457,571	\$	62,015,528
Cost of OPEB benefits	\$	36,125,324	\$ 37,295,213	\$	38,696,807
Number of retirees receiving OPEB benefits		5,444.00	5,444.00		5,444.00





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The Impact of California Taxes on School Financing

California's overall tax system consists of three roughly equal parts: Personal Income Tax, Property Tax, and Sales and Use taxes. Education is funded by a mix of these sources, especially income taxes and property taxes. This reliance on taxes creates a challenge for California school budgeting: volatility. Property values (and therefore property tax receipts) vary with the economic cycle, but they don't tend to change massively. Income taxes, however, are significantly exposed to the booms and busts of the stock market. The top 1% of income earners in California generate around 40% of the state's income taxes, and their fortunes can change a lot from year to year.

California's public schools are primarily funded through a combination of state General Fund revenues, local property taxes, and other local and federal sources. The state's tax system plays a central role in determining how much funding is available for education each year.

1. State Taxes – Income and Sales Taxes

The largest source of funding for California's TK–14 education system is the state General Fund, which is largely made up of:

- Personal income taxes (the biggest source, highly sensitive to the economy)
- Sales and use taxes
- Corporate income taxes

Since school funding under Proposition 98 is tied to state revenue growth, changes in these tax collections directly impact the Proposition 98 minimum guarantee through the LCFF funding model. In strong economic years with high tax collections, the guarantee increases, providing more money for schools. In weaker years, the guarantee can decline or grow more slowly, limiting available funding.

2. Local Property Taxes

Each school district also receives a portion of local property taxes, which are collected by counties and allocated based on formulas set by the state. These property tax revenues are counted toward meeting each district's share of the Prop 98 funding guarantee. In districts where local property taxes are high (e.g., Basic Aid or Community Funded districts), they may receive little or no state aid.

3. The Role of Volatility

California's tax system is heavily reliant on high-income earners, particularly through personal income taxes. This creates revenue volatility, which can lead to fluctuations in school funding year to year. To manage this, the state uses tools like the rainy day fund (PSSSA) and maintenance factor adjustments to smooth out funding over time.

In short, state and local taxes are the foundation of California's school finance system. The amount and stability of tax revenues—especially income and property taxes—have a direct and significant impact on how much funding schools receive each year under Proposition 98.

As mentioned above, Property taxes factor into the total funding for the district. Property taxes are calculated based on the valuation assigned to a given secured property multiplied by the given city's (or county if outside of the city limits) property tax rate.

Assessed Value is the value of all taxable, both real (secured) and personal (unsecured) property within the district's boundaries. These include: Non-residential properties such as commercial, industrial and agricultural as well as residential properties to include single family homes, condos, and apartments. Tax-exempt properties, such as government, school, churches, and non-profits are not assessed.

As described earlier, there are two types of property, secured and unsecured. Taxes are calculated and due in two installments on November and February 1st of each year. Any unpaid taxes become delinquent and subject to a 10% penalty. If not paid by June 30th, the taxes are considered "in default" and the penalty increases to 1.5% per month until time of redemption (plus the cost of redemption). If, after five years or more, the taxes remain in arrears, the property is subject to sale by the Treasurer.

As discussed earlier, property taxes in the General Fund directly relate/impact the Local Control Funding Formula (LCFF) calculation.

The portion of the unsecured taxes are due on January 1st. If unpaid by August 31st, a 10% penalty is assessed. If not settled by October 31st, an additional 1.5% attaches to the unpaid tax bill on a monthly basis until paid. The local taxing authority has the following remedies available to collect delinquent unsecured personal property taxes:

- Civil action against taxpayer
- File certificate with County Clerk specifying certain facts in order to obtain a lien on certain property of the taxpayer
- File certificate of delinquency for record in the County Clerk and County Recorder's office in order to obtain a lien on certain property of taxpayer
- Seize and/or sell personal property, improvements, or possessory interests belonging or assessed to the assessee

Alternative Method of Tax Apportionment

The Alternative Tax Collection Method, also known as the Teeter Plan, is a system that some California counties use to distribute property tax revenues more efficiently and predictably to local agencies, including school districts.

Under the traditional method, local agencies only receive property tax revenues that have actually been collected. This means they may face shortfalls if property owners delay or fail to pay their taxes.

By contrast, under the Teeter Plan:

- The county pays local agencies 100% of the property taxes owed to them, regardless of whether those taxes have been collected
- In exchange, the county retains any penalties and interest collected later from delinquent taxpayers
- This system provides stable, upfront funding for schools and other local governments, improving cash flow and budget planning

In terms of apportionment, the county is responsible for distributing property tax revenues to various local entities, including school districts, community colleges, cities, counties, and special districts, based on formulas defined by state law. **For education agencies, these revenues are counted toward the Proposition 98 minimum guarantee and are reflected as part of the LCFF revenues.**

Below is the historical information on what was actually credited as part of the LCFF formula:

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
County & District Secured Tax Roll	\$ 60,560,957	\$ 64,130,567	\$ 66,375,121	\$ 70,134,116	\$ 74,746,285	\$ 77,637,699	\$ 77,637,699
Unsecured Tax Roll	\$ 2,702,637	\$ 3,703,797	\$ 3,236,321	\$ 3,428,699	\$ 4,531,974	\$ 4,795,320	\$ 4,795,320
Prior Year’s Taxes	\$ 227,900	\$ 128,764	\$ 0	\$ 654,669	\$ 447,974	\$ 489,219	\$ 489,219
Supplemental Taxes	\$ 1,793,546	\$ 1,646,860	\$ 2,007,598	\$ 2,307,974	\$ 3,083,865	\$ 2,112,820	\$ 2,112,820

The Teeter Plan benefits both counties and local agencies:

- Counties gain revenue from delinquency penalties
- Schools and other local governments receive timely and predictable funding, even when some taxes go unpaid

California provides counties with an optional alternative method for allocation delinquent property tax revenues. The Fresno County Board of Supervisors has approved the Alternative Method of Distribution of Tax Levies and Collections and Tax Proceed, otherwise known as the “Teeter Plan”. Using the accrual method of accounting, counties allocate property tax revenues based on the total amount of property tax billed, but not yet collected. The County apportions secured property taxes on a cash basis to local political subdivisions, including the District, for which the County acts as the tax-levying/ tax-collecting agency.

The Teeter Plan allows counties to finance property tax receipts for local agencies by borrowing against these liabilities to then advance the revenues to each taxing jurisdiction in the amount equal to the current year’s delinquent property taxes. In return, the counties receive the penalties



and interest on delinquent taxes when they are collected. This method allows the District to receive their allocations up-front, however, they forfeit a portion of any potential penalties and interest that would have accrued on any delinquent payments.

The chart below shows historical assessed value, projected 2025/26 and projections for future years.

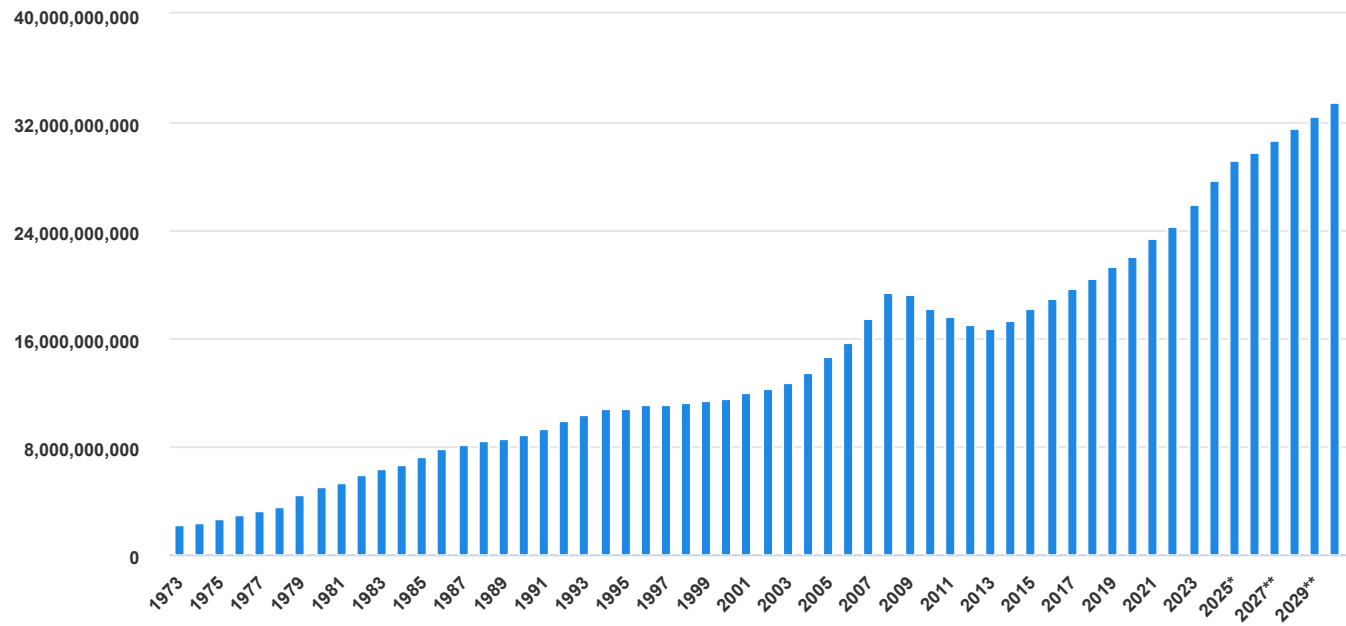
Fresno Unified Historical Assessed Value

FY	Total Assessed Value
1972	\$ 1,968,123,028
1973	\$ 2,165,586,820
1974	\$ 2,427,079,504
1975	\$ 2,652,455,584
1976	\$ 2,948,197,404
1977	\$ 3,312,271,592
1978	\$ 3,618,608,472
1979	\$ 4,453,081,072
1980	\$ 5,057,205,316
1981	\$ 5,308,174,024
1982	\$ 5,970,919,292
1983	\$ 6,398,607,292
1984	\$ 6,727,660,362
1985	\$ 7,211,838,631
1986	\$ 7,892,076,356
1987	\$ 8,214,436,317
1988	\$ 8,518,064,237
1989	\$ 8,582,542,291
1990	\$ 8,896,369,775
1991	\$ 9,337,455,381
1992	\$ 9,952,878,714
1993	\$ 10,443,669,668
1994	\$ 10,838,947,183
1995	\$ 10,842,817,846
1996	\$ 11,072,819,742
1997	\$ 11,106,350,174
1998	\$ 11,211,549,660
1999	\$ 11,340,880,153
2000	\$ 11,524,249,968

FY	Total Assessed Value
2001	\$ 11,968,887,498
2002	\$ 12,360,340,149
2003	\$ 12,805,715,382
2004	\$ 13,417,781,012
2005	\$ 14,697,403,870
2006	\$ 15,714,870,741
2007	\$ 17,434,026,382
2008	\$ 19,339,203,286
2009	\$ 19,237,871,495
2010	\$ 18,228,747,597
2011	\$ 17,599,905,184
2012	\$ 17,022,608,394
2013	\$ 16,789,928,344
2014	\$ 17,267,313,223
2015	\$ 18,211,001,213
2016	\$ 18,946,468,815
2017	\$ 19,688,609,126
2018	\$ 20,449,286,346
2019	\$ 21,361,372,118
2020	\$ 22,088,253,793
2021	\$ 23,438,673,939
2022	\$ 24,238,976,280
2023	\$ 25,887,958,933
2024	\$ 27,630,205,806
2025*	\$ 29,137,496,270
2026**	\$ 29,720,246,195
2027**	\$ 30,611,853,581
2028**	\$ 31,530,209,189
2029**	\$ 32,476,115,464
2030**	\$ 33,450,398,928

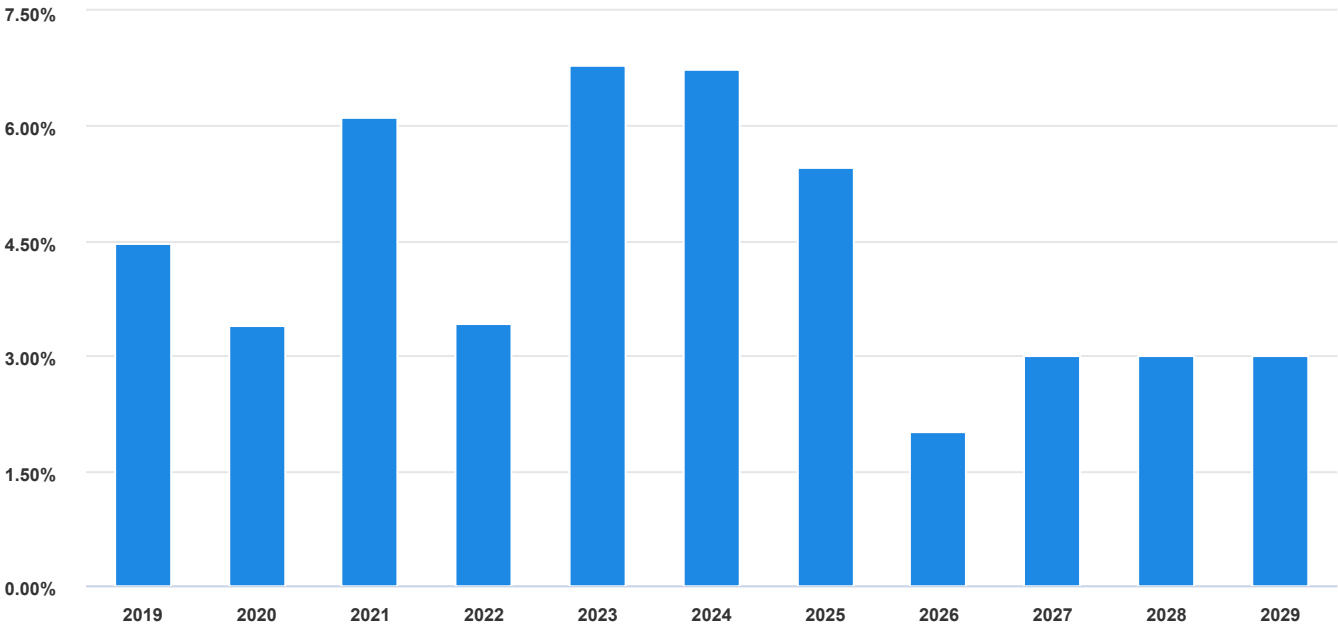
*Estimated, **Projected **Source:** Keygent Corp.

Fresno Unified Historical Assessed Value



*Estimated, **Projected

Overview of Estimated AV growth



2026-2029 estimated/projected



Tax Rates

Projected Tax Rates

The District’s projected bond tax rate for the 2025/26 fiscal year is .23886% or \$238.86 per \$100,000 of assessed valuation.

The District’s projected tax rates are shown below and are based on the following assumptions:

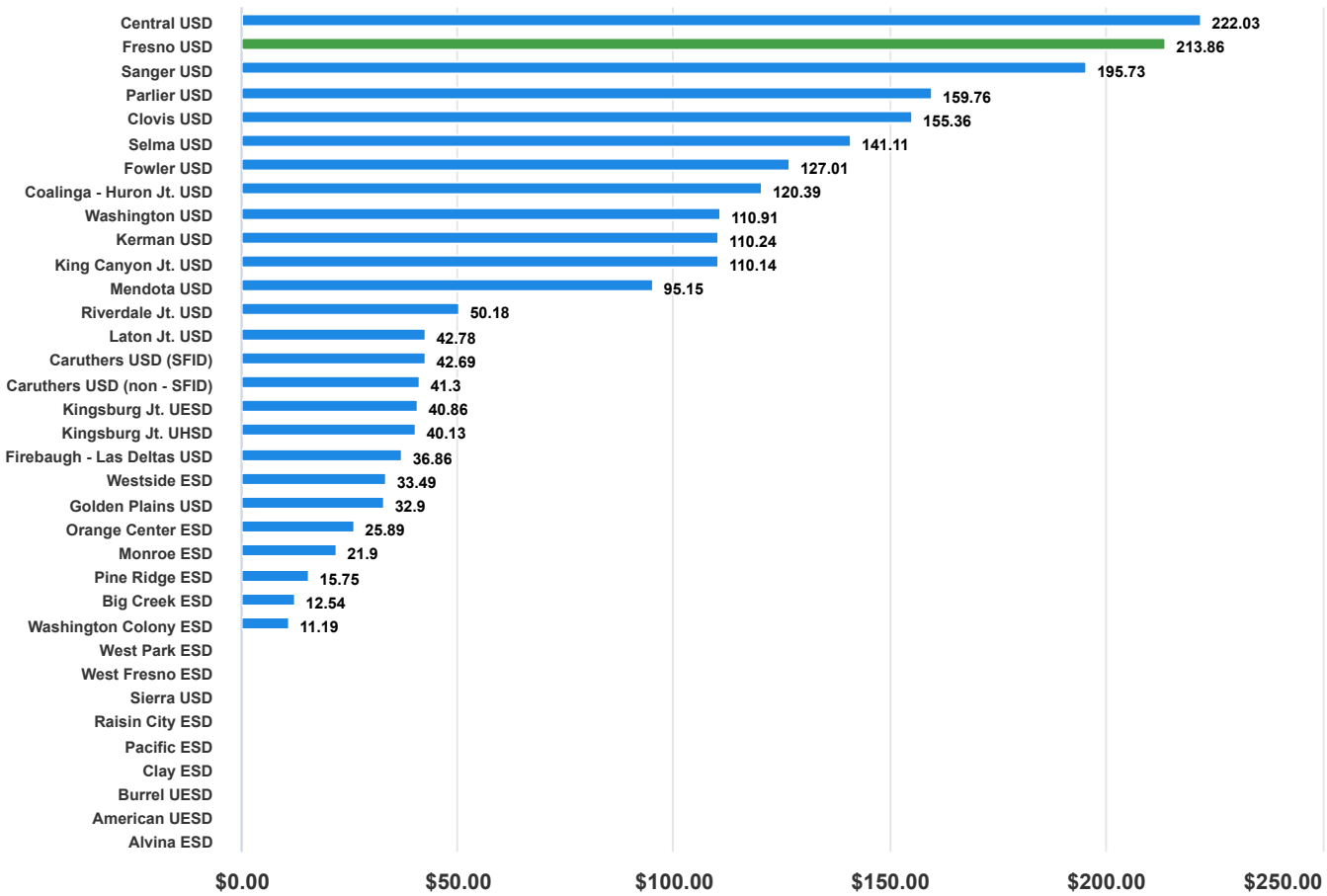
Annual assessed value growth rate of:

- 2.0% in 2025/26 & thereafter
- 3.0% thereafter
- 2.0% secured tax delinquency per Fresno County Auditor-Controller
- No supplemental tax collections (which typically lower the annual tax rate)

The graph listed below shows the most recent K12 tax rates (Bond Interest and Redemption rates) for cities within Fresno County (2024-25). The district does not receive information regarding the actual tax amounts collected.

2024/25 Fresno County TK-12 Tax Rates

Bond Interest & Redemption only



Tax Bill Calculation

How Property Tax is Calculated in California

California property tax is based on the assessed value of real estate. The tax rate is determined by the County Assessor and varies by location. The chart below shows the various components used to calculate property tax; for the chart below the average assessed value has been used to demonstrate an average property tax bill in Fresno County. The tax rates shown on the next page are represented as \$1 per \$100,000 of real property.

Example of calculation:

Tax Bill = (Assessed Value of Property) / \$100,000 X Tax Rate



Summary of Property Tax Rates-\$1 per \$100,000 of Assessed Value

Fiscal Year	Fresno County Tax Rate	City Of Fresno General Tax Rate	Fresno Unified School District	State Center Community College	Total Tax	Assessed Value of Average Single Family Home (within boundaries of Fresno Unified)	Taxes Paid by Average Single Family Home
2018/19	\$ 1,000.00	\$ 32.44	\$ 188.86	\$ 22.97	\$1,244.27	\$ 145,755.00	\$ 1,813.59
2019/20	\$ 1,000.00	\$ 32.44	\$ 188.86	\$ 25.79	\$1,247.09	\$ 154,112.00	\$ 1,921.92
2020/21	\$ 1,000.00	\$ 32.44	\$ 188.84	\$ 25.67	\$1,246.95	\$ 166,287.00	\$ 2,073.52
2021/22	\$ 1,000.00	\$ 32.44	\$ 213.86	\$ 18.09	\$1,264.39	\$ 173,987.00	\$ 2,199.87
2022/23	\$ 1,000.00	\$ 32.44	\$ 213.86	\$ 28.47	\$1,274.77	\$ 187,024.00	\$ 2,384.13
2023/24	\$ 1,000.00	\$ 32.44	\$ 213.86	\$ 20.92	\$1,267.22	\$ 207,368.00	\$ 2,627.81
2024/25	\$ 1,000.00	\$ 32.44	\$ 213.86	\$ 20.41	\$1,266.71	\$ 218,197.00	\$ 2,763.92
2025/26	\$ 1,000.00	\$ 32.44	\$ 238.86	\$ 20.41	\$1,291.71	\$ 222,560.94	\$ 2,874.84
2026/27	\$ 1,000.00	\$ 32.44	\$ 238.86	\$ 20.41	\$1,291.71	\$ 229,237.77	\$ 2,961.09
2027/28	\$ 1,000.00	\$ 32.44	\$ 238.86	\$ 20.41	\$1,291.71	\$ 236,114.90	\$ 3,049.92

2025/26-2027/28 AV Estimates using district's projected AV growth rates

Source: Fresno Unified Bond Administrators-Keygent Advisors, California Municipal Statistics, Inc.

Enrollment Trends Statewide

The state of California experienced its 7th consecutive decrease in total (-14,900) Public K-12 Enrollment during the 2023/24 school year (last certified data). If the current trend continues, the Department of Finance for the State of California projects the state will drop 585,800 resulting in a total enrollment of 5,251,900 by 2033/34. These projections are based on fertility and migration projections for the state.

When forecasting future enrollment, the most common methodology is to use the Grade Progression Ratio (GPR), cohort-survival, projection model to help predict enrollment for kindergarten through twelfth grade as well as high school graduates. The GPR is the result of dividing the enrollment in one grade level by the enrollment in one lower grade from the prior year. The resulting GPR represents the proportion of students expected to progress from one grade to the next. In addition to this information, historical trends, migration analysis and any additional demographic information is considered. For transitional kindergarten, kindergarten, and first grade, projected births are used to determine enrollment numbers. *

*[Public K-12 Graded Enrollment | Department of Finance \(ca.gov\)](https://www.ca.gov/publications/publications/Pages/2023-24-Public-K-12-Graded-Enrollment.aspx)



Fresno Unified Enrollment Projection Methodology

Fresno Unified employs an outside consulting firm to provide enrollment projections and analysis. ODELL Planning & Research, Inc. specializes in school facility planning, environmental analysis, and demographics. Below is a summary of the methodology used for enrollment projections.

Fresno Unified School District is predominantly “built out” meaning that there are few open tracts of land available for new housing construction. As a result, enrollment growth from new development is much less significant in our District than in some of our neighboring districts.

The historical ratio of births in the zip codes within the Fresno Unified boundaries to kindergarten enrollment in the district four and five years later*—known as the capture rate—is a tool used to project the Transitional Kindergarten (TK) and Kindergarten (K) enrollments. A factor in the TK and K enrollment projections recently has been the continuing downward trend for births in Fresno Unified’s boundary zip codes. However, in 2018 the total births were actually very similar to the 2017 births which therefore resulted in increased enrollment projections at some sites.

*A child is eligible for TK:

- For the 2025/26 SY (and each school year thereafter) LEAs are required to make TK available to all children who turn 4 by September 1 of the school year

Survival rates are another factor used in the cohort model for enrollment projections. Survival rates refer to the number of students enrolled in a grade compared to the number of students enrolled in the previous grade the previous year. Average survival rates are typically used to evaluate historical enrollment patterns as students move upward through grades in a district and are indicators of future enrollment trends within the district. The districts survival rates from grade to grade are nearly all less than 100 percent, indicating that more students in each grade leave the District or transfer out of the regular program into alternative programs than enter the regular program classes as students move upward through the grades.

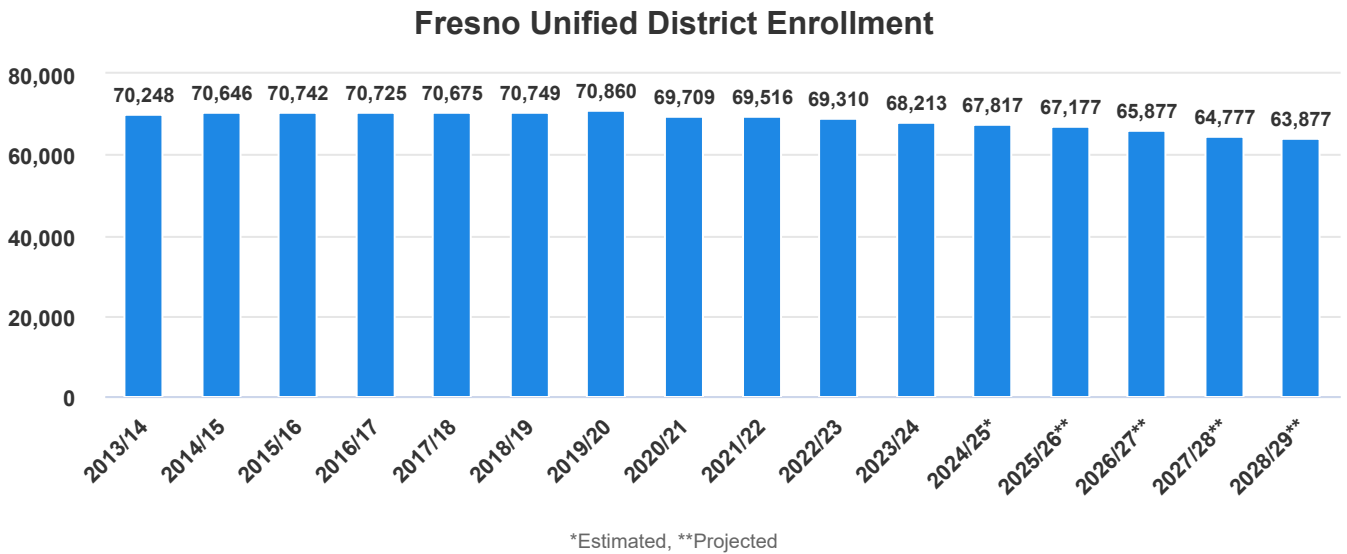
The enrollment projections are based largely upon historical enrollment patterns, which in turn, reflect historical demographics, development, and economic condition in the Fresno Unified School District. If unforeseen economic and demographic changes take place in the district, the enrollment projections would not reflect these changed conditions.

It should be further noted that the enrollment projections are based on average survival numbers, residential development activity, birth rates, and kindergarten enrollment. The actual enrollments will vary from the projected enrollments each year.

Using the above mentioned methodologies and considering other factors such as the lingering impacts of the COVID pandemic, Fresno Unified is predicting district wide enrollment (excluding charter schools) of 67,177 for 2025/26 which is a decline of 640 students from the 2024/25 estimated enrollment.

Student Enrollment

Below is Fresno Unified School District’s enrollment by year. The district experienced a decline in enrollment during the pandemic and enrollment did not bounce back once students returned to in person learning; this trend is consistent with State-wide enrollment with no short term relief in sight. As a result, the district is estimating an enrollment decline in 2025/26, 2026/27, and 2027/28 of 650 students, 1,300 students and 1,100 students respectively.



Source: California Department of Education, Data Quest
*Non-Charter



Fresno Unified School District School Listing and Enrollment

Elementary School	Address	2025/26 Projected Enrollment
Addams	2117 W. McKinley Ave., Fresno, CA 93728	756
Addicott*	4784 E. Dayton Ave., Fresno, CA 93726	51
Anthony	1542 E. Webster St., Fresno, CA 93728	347
Ayer	5272 E. Lowe Ave., Fresno, CA 93727	585
Aynesworth	4765 E. Burns Ave., Fresno, CA 93725	528
Bakman	580 N. Helm Ave., Fresno, CA 93727	709
Balderas	4625 E. Florence Ave., Fresno, CA 93725	579
Birney	3034 E. Cornell Ave., Fresno, CA 93703	714
Bullard Talent	4950 N. Harrison Ave., Fresno, CA 93704	726
Burroughs	166 N. Sierra Vista Ave., Fresno, CA 93702	647
Calwa	4303 E. Jensen Ave., Fresno, CA 93704	571
Centennial	3830 E. Saginaw Way, Fresno, CA 93726	730
Columbia	1025 S. Trinity St., Fresno, CA 93706	556
Del Mar	4122 N. Del Mar Ave., Fresno, CA 93704	420
Easterby	5211 E. Tulare Ave., Fresno, CA 93727	596
Eaton	1451 E. Sierra Ave., Fresno, CA 93710	523
Ericson	4774 E. Yale Ave., Fresno, CA 93703	728
Ewing	4873 E. Olive Ave., Fresno, CA 93727	839
Figarden	6235 N. Brawley Ave., Fresno, CA 93722	603
Fremont	1005 W. Weldon Ave, Fresno, CA 93705	446
Gibson	1266 W. Barstow Ave, Fresno, CA 93711	362
Greenberg	5081 E. Lane Ave, Fresno, CA 93727	499
Hamilton	102 E. Clinton, Fresno, CA 93704	796
Heaton	1533 N. San Pablo Ave, Fresno, CA 93728	532
Herrera	5090 East Church Ave, Fresno, CA 93725	639
Hidalgo	3550 E. Thomas, Fresno, CA 93702	556
Holland	4676 N. Fresno St, Fresno, CA 93726	366
Homan	1602 W. Harvard, Fresno, CA 93705	458
Jackson	3750 E. Platt Ave, Fresno, CA 93702	312
Jefferson	202 N. Mariposa, Fresno, CA 93701	369
King	1001 E. Florence Ave, Fresno, CA 93706	570
Kirk	2000 E. Belgravia Ave, Fresno, CA 93706	381
Kratt	650 W. Sierra Ave, Fresno, CA 93704	628
Lane	4730 E. Lowe Ave, Fresno, CA 93702	554
Lawless	5255 N. Reese, Fresno, CA 93722	659
Leavenworth	4420 E. Thomas Ave, Fresno, CA 93702	729
Lincoln	1100 E. Mono, Fresno, CA 93706	519
Lowell	171 N. Poplar Ave, Fresno, CA 93701	305
Malloch	2251 W. Morris Ave, Fresno, CA 93711	513

Elementary School	Address	2025/26 Projected Enrollment
Manchester GATE	2307 E. Dakota Ave, Fresno, CA 93726	668
Mayfair	3305 E. Home, Fresno, CA 93703	573
McCardle	577 E. Sierra Ave, Fresno, CA 93710	458
Muir	410 E. Dennett Ave, Fresno, CA 93728	472
Norseman	4636 E. Weldon Ave, Fresno, CA 93703	531
Olmos	550 S. Garden, Fresno, CA 93727	524
Phoenix Elementary Academy**	3335 N. Arthur Ave, Fresno, CA 93705	28
Powers-Ginsburg	110 E. Swift, Fresno, CA 93704	410
Pyle	4140 N. Augusta Ave, Fresno, CA 93726	619
Robinson	555 E. Browning, Fresno, CA 93710	530
Roeding	1225 W. Dakota Ave, Fresno, CA 93705	701
Rowell	3460 E. McKenzie, Fresno, CA 93702	561
Slater	4472 N. Emerson Ave, Fresno, CA 93705	758
Starr	1780 W. Sierra, Fresno, CA 93711	352
Storey Elementary	5250 E. Church Ave, Fresno, CA 93725	554
Sunset	1755 S. Crystal Ave, Fresno, CA 93706	407
Tatarian	7120 N. Valentine Ave., Fresno, CA 93711	452
Thomas	4444 N. Millbrook Ave, Fresno, CA 93726	865
Turner	5218 E. Clay Ave, Fresno, CA 93727	581
Vang Pao	4100 East Heaton Ave., Fresno, CA 93702	814
Viking	4251 N. Winery, Fresno, CA 93726	686
Vinland	4666 N. Maple Ave, Fresno, CA 93726	621
Wawona K-8 (DI & boundary)	4524 N. Thorne, Fresno, CA 93704	685
Webster	2600 E. Tyler Ave, Fresno, CA 93701	307
Williams	525 W. Saginaw Way, Fresno, CA 93705	562
Wilson	2131 W. Ashlan Ave, Fresno, CA 93705	653
Winchell	3722 E. Lowe Ave, Fresno, CA 93702	630
Wishon	3857 E. Harvard Ave, Fresno, CA 93703	474
Wolters	5174 N. First St, Fresno, CA 93710	406
Yokomi	2323 E. McKenzie, Fresno, CA 93701	677

Middle School	Address	2025/26 Projected Enrollment
Ahwahnee Middle	1127 E. Escalon Ave., Fresno, CA 93710	756
Baird Middle	5500 N. Maroa Ave., Fresno, CA 93704	557
Computech Middle	555 E. Belgravia Ave., Fresno, CA 93706	773
Cooper Middle	2277 W. Bellaire Way, Fresno, CA 93705	529
Fort Miller Middle	1302 E. Dakota Ave, Fresno, CA 93704	601
Gaston Middle	1100 E. Church Ave, Fresno, CA	792
Kings Canyon Middle	5117 E. Tulare Ave, Fresno, CA 93727	837
Scandinavian Middle	3216 N. Sierra Vista, Fresno, CA 93726	799

Middle School	Address	2025/26 Projected Enrollment
Sequoia Middle	4050 E. Hamilton, Fresno, CA 93702	793
Tehipite Middle	630 N. Augusta, Fresno, CA 93701	464
Tenaya Middle	1239 W. Mesa, Fresno, CA 93711	889
Terronez Middle	2300 S. Willow, Fresno, CA 93725	659
Tioga Middle	3232 E. Fairmont Ave, Fresno, CA 93726	686
Yosemite Middle	1292 N. 9th St, Fresno, CA 93703	585

High School	Address	2025/26 Projected Enrollment
Adult Transition Program**	3132 E. Fairmont, Fresno 93726	183
Bullard High	5445 N. Palm Ave., Fresno, CA 93704	2552
Design Science HS	2004 E Cambridge Ave., Fresno, CA 93703	244
DeWolf Cont. High**	2445 W. Dakota Ave., Fresno, CA 93705	184
Duncan PolyTech High	4330 E. Garland Ave., Fresno, CA 93726	1189
Edison High	540 E. California Ave., Fresno, CA 93706	2386
Farber School of Credit Attainment**	720 S. 10th St, Fresno, CA 93702	442
Farber Online (TK-12)**	720 S. 10th St, Fresno, CA 93702	633
Farber School of Indep. Studies**	720 S. 10th St, Fresno, CA 93702	337
Fresno High	1839 N. Echo Ave, Fresno, CA 93704	1824
Fulton*	3058 N Millbrook Ave. Fresno, CA 93703	23
Hoover High	5550 N. First St, Fresno, CA 93710	2059
McLane High	2727 N. Cedar Ave, Fresno, CA 93703	2072
Patino High	2000 E. Cambridge Ave, Fresno, CA 93703	282
Phoenix Secondary**	5090 E. Church Ave., Fresno, CA 93725	52
Rata*	1373 W. Mesa, Fresno, CA 93711	38
Roosevelt High	4250 E. Tulare St, Fresno, CA 93702	2164
Sunnyside High	1019 S. Peach Ave, Fresno, CA 93727	2833
Total Enrollment-LCFF funding		67,177

Pre-K not Included in Total

*Special Ed Schools

**Alternative Education Schools

For Information only Pre-Schools (free-standing)	Address	Not included in District totals for funding
Duncan Preschool	4330 E. Garland Ave., Fresno, CA 93726	16
Heaton CDC	1307 E. Home Fresno, CA 93728	39
King CDC	1001 E. Florence Fresno, CA 93706	31
Roosevelt PACE	4250 E. Tulare St, Fresno, CA 93702	2
Scandinavian Child-Center	3350 N. Sierra Vista Fresno, CA 93701	39
Webster CDC	2600 E. Tyler Fresno, CA 93701	32
Lori Ann Infant Center		416
LaVera Williams Early Learning Center		28
Total Pre-school enrollment		603

Charter Schools (informational only)		Not included in District totals for funding
Aspen Meadow Public School	1400 East Saginaw Way, Fresno, CA 93705	N/A
Aspen Ridge	3821 N. Clark Street, Fresno, CA 93726	N/A
Aspen Valley Prep Academy	4221 N. Huges Ave., Fresno, CA 93705	N/A
Carter G. Woodson Public Charter	3333 N. Bond Ave., Fresno, CA 93726	N/A
Dailey Elementary Charter	3135 N. Harrison Ave., Fresno, CA 93704	N/A
Endeavor	777 W. Shaw Ave., Fresno, CA 93704	N/A
Golden	1626 W. Princeton Ave., Fresno, CA 93705	N/A
School of Unlimited Learning	2336 Calaveras Street, Fresno, CA 93721	N/A
Sierra Charter School	1931 N. Fine Ave., Fresno, CA 93727	N/A
University High	2611 E. Matoian Msc Uh134, Fresno, CA 93740	N/A

Average Daily Attendance and Funding

Total Average Daily Attendance (ADA) is defined as the total days of student attendance divided by the total day of instruction. Attendance is important for several reasons.

California school districts, to include Fresno Unified, receive a significant portion of their funding from the State. Prior to 2013/14, school districts received their funding based on a revenue limit model that had existed for almost 40 years. In 2013/14 the Local Control Funding Formula (LCFF) replaced this model of funding; the LCFF continued to use ADA as a basis of the calculation but instead created targets based on student populations and gave spending flexibility to districts.

Due to challenges from the pandemic, districts have suffered ADA losses. Since funding is based on a district's ADA, the California Department of Education allows for multiple methods to calculate ADA (detailed below):

Current Year ADA (Traditional Method)

Calculation: Total attendance in current year / Instructional days in current year

Prior Year ADA

Three-Year Average ADA

Calculation: ADA (current year) + ADA (prior year) + ADA (2 years ago) / 3

The budget utilizes the three-year average (#3) for estimated Average Daily Attendance (ADA); assumptions include a 92% attendance rate in 2025/26, 2026/27, and 2027/28. Effective for the 2025/26 budget year, is an Attendance Recovery Program (ARP) which is intended to allow Local Educational Agencies to operate an ARP program to make up lost attendance and therefore increase funding and accountability for the district. Key components of this program include:

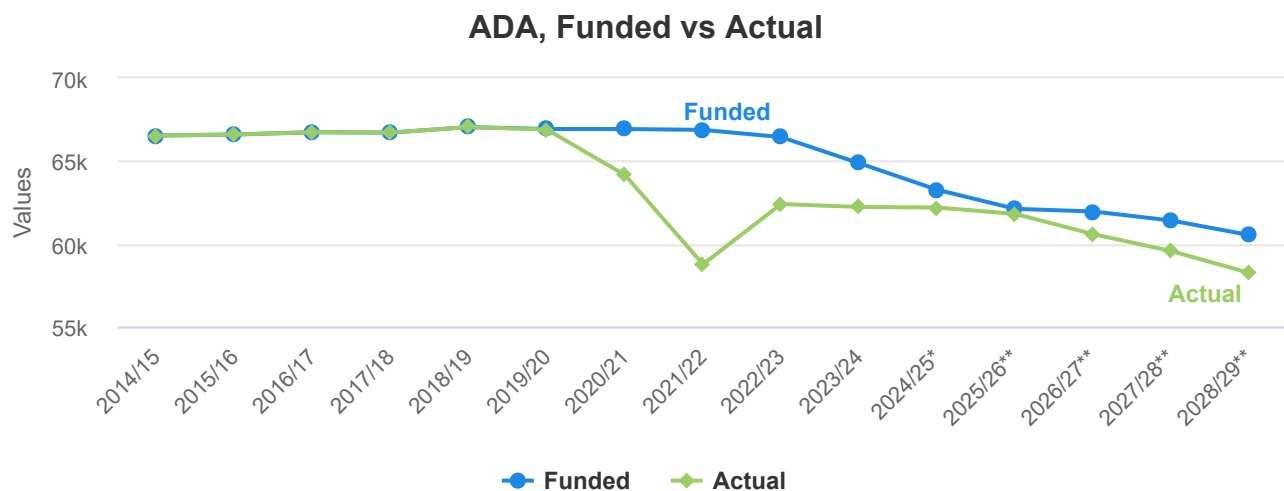
- ◆ Participation in the program must to voluntary
- ◆ Students must be under the immediate supervision and control of a certificated employee in the district
- ◆ Attendance must be tracked and reported separately from regular attendance
- ◆ Class size ratios cannot exceed 20 to 1, or 10 to 1 for TK/K programs
- ◆ Excludes students in non-classroom based programs, independent study, and charter schools

While the funding component of ADA is critical, there are other key factors related to ADA. Based on national data, chronic absences in kindergarten are associated with lower academic performance in first grade. The impact is twice as great for students from low income families. Other studies have found a strong relationship between sixth-grade attendance and the percentage of students graduating on time or within a year of their expected high school graduation. Chronic absenteeism increases achievement gaps at the elementary, middle, and high school level making it more difficult to stay on track to graduate. Furthermore, students with histories of chronic absenteeism have a higher chance of becoming involved with the juvenile justice system.

Average Daily Attendance

SY	Funded	Actual
2014/15	66,535	66,535
2015/16	66,598	66,598
2016/17	66,736	66,736
2017/18	66,714	66,714
2018/19	67,045	67,045
2019/20	66,930	66,903
2020/21	66,930	64,154
2021/22	66,879	58,759
2022/23	66,444	62,395
2023/24	64,865	62,221
2024/25*	63,259	62,187
2025/26**	62,107	61,801
2026/27**	61,947	60,578
2027/28**	61,400	59,552
2028/29**	60,522	58,235

*Estimated, **Projected



*Estimated, **Projected

Options for Families

Fresno Unified is pleased to offer a variety of school choice options that allow for families to attend a school beyond their neighborhood school or to select a school close to their employment within Fresno Unified School District boundaries (E.C. 48204(b)). Families may request a school option by utilizing the Transfer Request Form. Requests may be made throughout the year; however, requests received before December 2, 2025 receive priority. Transfers granted are valid through the highest grade at the school. New transfers are required when entering the next school level (for example, when going from elementary to middle school, or from middle school to high school).

All students will receive admission to their neighborhood school. The neighborhood school is determined by your address.



My Address



My Neighborhood School

Neighborhood elementary schools feed into neighborhood middle schools that feed into neighborhood high schools. For families wanting to consider a different program, the district has four types of specializes programs.

Intra-District transfers:

- Transfers to other neighborhood schools that are outside of the student's attendance boundary
- Transfers are granted based on available space
- Transfers are good to the highest grade at the school level

Magnet School Transfer:

- Some Magnet Schools do not have an attendance boundary and are designed to offer special instruction and programs in order to attract a more diverse student body from throughout the district
- There are 11 magnet school options across all grade levels
- Themes offered range from performing and visual arts, science, medical, applied technology, and global and international studies
- Transportation is provided
- Selection is based upon a computerized random lottery selection

There are Four Transfer Options:



School	Program Type	Selection Criteria
Yokomi TK-6	Science Magnet	Lottery Parent has downtown employment
Hamilton TK-8	Global Studies Magnet	Lottery
Bullard Talent K-8	Performing Arts Magnet	Lottery
Baird 5-8	Agri-Business Magnet	Lottery
Cooper 6-8	International Baccalaureate Magnet	Lottery FHS feeder pattern students
Ahwahnee 7-8	Environmental Science Magnet	Lottery
Design Science 9-12	Early College	Lottery
Duncan Polytechnical 9-12	Career Pathways Medical & Applied Technology	Lottery
Fresno High 9-12	International Baccalaureate Magnet	Lottery
Patino 9-12	Entrepreneurship Magnet	Lottery
Roosevelt 9-12	School of the Arts Magnet	Lottery

Admission Criteria Schools:

- There are three admission criteria school options
 - ◆ GATE (Gifted and Talented Education)
 - ◆ Science
 - ◆ STEM (Science/Technology/Engineering/Mathematics)
 - ◆ STEAM (Science/ Technology/ Engineering /Arts/ Mathematics).
- Transportation is provided
- Admission for GATE programs requires that the student be GATE Certified
- Admission into Computech Middle requires the review of the academic portfolio of every applicant by a committee of district educators

School	Program Type	Selection Criteria
Manchester 2-6	GATE Admission Criteria	Certified GATE Lottery
Yokomi 2-6	GATE Admission Criteria	Certified GATE Lottery
Computech 7-12	Science/Technology Admission Criteria	Academic criteria ranking
Sunnyside 9-12	Science Admission Criteria	Application Packet

Dual Language Immersion Programs:

- Dual Language Immersion Programs instruct students to speak, read, and write in two languages
- There are two types of Dual Language Programs:
 - ◆ Those that do not have a boundary and are listed on the Transfers Request Form: Ewing Elementary, Leavenworth Elementary, Sunset Elementary, Wawona Middle School, Yosemite Middle School, and McLane High School
 - ◆ Those that have a boundary and are only available to students attending the neighborhood school: Balderas Elementary(Hmong), Birney Elementary, Burroughs Elementary, Calwa Elementary, Centennial Elementary, Herrera Elementary, Hidalgo Elementary, Jackson Elementary, Lane Elementary, Roeding Elementary, Rowell Elementary, Vang Pao Elementary (Hmong), and Sequoia Middle School (Hmong)
- Admittance in grades PreK-K is based upon a computerized random lottery, and admittance in grades 1st – 12th requires the student to pass a language assessment exam

School	Program Type	Selection Criteria
Ewing PK-6	Dual Language Immersion Spanish/English	Classes filled 50% English, 50% Spanish Lottery
Leavenworth PK-6	"	"
Sunset PK-6	"	"
Wawona PK-8	"	"
Yosemite 7-8	"	"
McLane 9-12	"	"
Vang Pao PK-3	Dual Language Immersion Hmong/ English	



Pathways and Programs

Fresno Unified prides itself in offering students with real world learning opportunities to prepare their students for life after high school. With this goal in mind, each high school campus provides unique “pathways” and programs for those interested in exploring beyond the normal curriculum.

Bullard High School:

- Biomedicine
- Business, Marketing, and Technology
- Law and Social Justice
- Computer Science
- Teacher Academy

Cambridge High School:

- Cybersecurity
- Marketing Communications
- Small Business Management
- Work Experience

DeWolf High School:

- Business Innovations and Certifications
- Construction Technology
- Work Experience Education

Duncan Polytechnical High School:

- Innovative Design and Applied Technology Academy (IDATA)
 - ◆ Automotive
 - ◆ Construction
 - ◆ Manufacturing and Product Development
 - ◆ Heavy Truck
 - ◆ Welding Fabrication
 - ◆ Aviation
- Medical Academy of Science and Health (MASH)
 - ◆ Nursing
 - ◆ Pharmacy Technician
 - ◆ Rehabilitation Therapy

Edison High School:

- Biomedicine
 - ◆ Biomedicine
 - ◆ Kinesiology
- Engineering Design and Development
- Green Energy Academy
- Computer Science
- Teacher Academy
- Technical Theater

Fresno High School:

- Army JROTC
- Construction, Design, and Architecture Technology
 - ◆ Mechanical Systems
 - ◆ Residential/Commercial Construction
- Warrior Entertainment (Digital Media)

Hoover High School:

- Arts, Media, and Entertainment
- Eco-Technology
- Public Service
- Construction Technology
- Teacher Academy

McLane High School:

- Academy of Finance and Entrepreneurship
 - ◆ Business
 - ◆ Banking
- Medical Education and Research Academy
- ArtVenture
- Teacher Academy

Patino School of Entrepreneurship:

- Business, Entrepreneurship, and Technology

Roosevelt High School:

- Health Academy
- Public Service
- Business and Marketing
- Fashion Design
- Teacher Academy

Sunnyside High School:

- Agriscience and Technology
- Health Sciences
- Multimedia and Marketing
- Video Production Academy
- Doctors Academy
- Teacher Academy



Families considering different school programs, should complete the Student Transfer Request Form located at the link below. The forms are available in English, Spanish or Hmong.

Web-based forms can be completed at: <https://stafed.fresnounified.org/transfer>

School Choice Timeline

December	January	February - May	August - September
<ul style="list-style-type: none">• Transfer Application Deadline• Application entry to student information system	<ul style="list-style-type: none">• Finalize Projected Enrollment for upcoming school year• Pre-registration of students	<ul style="list-style-type: none">• Student placement for the following school year	<ul style="list-style-type: none">• Backfill available seats after enrollment and drops are finalized





Community Schools

The California Community Schools Partnership Program (CCSPP) was created to support school's efforts to partner with community agencies and local governments to align community resources to improve student outcomes. These partnerships provide an integrated focus on academics, health and social services, youth and community development, and community engagement.* The CCSPP was created in 2021 and in 2022 the legislature expanded the program by adding funding and extending the program to 2031.

The purpose of the Fresno Unified Community Schools is to support school sites in becoming the central hub of the surrounding community. By fostering collaboration among staff, students, families, and community partners, the district's goal is to support school sites by providing comprehensive services that address the needs of the whole child and their families, ultimately enhancing student outcomes. The district piloted 5 community schools in 2023/24 and rolled out to an additional 14 during the 2024/25 school year. Ten additional schools were added for 2025/26 which will bring Fresno Unified's total to 29 Community Schools - nearly one-third of the district's schools.

Each community school has a full-time Community School Coordinator who is a leader and strategic thinker that works in tandem with the principal, staff, students, families and community partners in developing and shaping a shared vision of their school. While all community schools share the four main pillars, they are all as unique as the community that they represent.

The Six main pillars that form the foundation of Community School success are:

- Expanded & Enriched Learning Time & Opportunities
- Integrated Student Supports
- Collaborative Leadership and Practices
- Active Family and Community Engagement
- Culture of belonging, safety and care
- Rigorous, community-connected classroom instruction

*California Community Schools Partnership Program - High School (CA Dept of Education)

Personnel Changes

For the 2025/26 school year the district has made strategic reductions in management and classified positions (listed on the Central Office Position Recap). Certificated reductions were primarily due to redeploying teachers on special assignment to school sites offsetting retirements and resignations where possible. A brief explanation of significant changes to budgeted FTE is listed below. It should be noted that due to economic uncertainty, the district started making adjustments to staffing during the 2024/25 budget year. The district continues to evaluate open positions throughout the fiscal year and could make additional adjustments as necessary.

Central Office

In preparing for the 2025/26 budget year the district focused on Central Office positions - mainly those that had vacancies and could be collapsed. For the 2024/25 (61.3) FTE were reduced and for the 2025/26 another (34.3) were eliminated. Positions impacted included:

- ◆ Managers I, II, III
- ◆ Classified Assistants
- ◆ Department Office Managers and Secretaries
- ◆ Directors, Executive Directors, Exec Officers and Administrators
- ◆ Specialist/Resource Specialist

The district added 10 additional Community School Coordinators due to additional school sites.

School Site Position Changes

As with the Central Office changes, the adjustments started in the 2024/25 budget year and carried forward into 2025/26; overall, there was a net increase of 167.30 FTE's in 2024/25 and a net decrease of (24.50) FTE for 2025/26. The primary changes were:

- ◆ The district added 52.0 FTE for teachers in 2024/25 and an additional 16.00 FTE in 2025/26 based on negotiated staffing parameters
- ◆ 41.0 FTE for Campus Safety Assistants were added in 2024/25
- ◆ Paraeducators had 70.30 FTE added in 2024/25 with another 13.40 added in 2025/26 to meet staffing parameters
- ◆ Teacher on Special Assignment FTE were reduced by (41.0) FTE for 2025/26

Designated Schools – In accordance with the current employee bargaining agreement proposal, the 2025/26 includes the elimination of an additional 30 minutes of instruction and reduction from 10 additional professional learning days to 5 days of self-directed transitional days for 2025/26 and 3 days in 2026/27.

Central Office Position Change Recap

Positions	2024/25	2025/26
Administrative Analyst, Analyst I, Analyst II	-2.00	-2.00
Assistant Superintendent	-1.00	
Clinical School Social Worker, School Counselor, Guidance Learning Advisor	-4.00	-2.00
Coordinator I, Coordinator II		1.00
Director, Executive Director, Exec. Officers, Administrator	1.00	-4.00
Food Service District Supervisor		1.00
Manager I, Manager II, Manager III, Project Manager	-7.00	-5.00
Classified Assistants	-5.00	-1.90
Classified Specialist	-4.50	-2.00
Classified Technician	-5.00	-1.00
Customer Service Representative	1.00	-1.00
Department Office Managers and Secretaries	-3.00	-3.00
Employee Service Center Specialist		-1.00
Mentoring Program Facilitator I		-1.00
Nutrition Services Assistants, Cook/Baker, Manger, and Operator	7.40	
Telecommunications Operator		-1.40
Teachers on Special Assignment, Literacy Coaches, Climate and Culture Specialist and Resource Specialist	-39.20	-11.00
Grand Total	-61.30	-34.30

School Site Position Change recap

Positions	2024/25	2025/26
Nurse	9.00	1.00
Teacher on Special Assignment		-41.00
Teachers	-2.00	2.80
Teachers based on Staffing Parameters	52.00	16.00
After School/Extended Day Lead		-5.30
Campus Safety Assistants	41.00	
Licensed Vocational Nurse		0.90
Paraeducators		-8.30
Paraeducators based on Staffing Parameters	70.30	13.40
Principal, Vice Principal (staffing parameters)	-3.00	-4.00
Grand Total	167.30	-24.50

Staffing by Full Time Equivalent (FTE)

FTE by Defined Employee Group	Category	2020	2021	2022	2023	2024	2025	2026*
CRAFTS - Craft Worker Building Trades	Plant & Maintenance Support	33.00	33.00	33.00	34.00	35.00	35.00	35.00
FTA-TRADES, Crafts in FTA-BTU	Plant & Maintenance Support	119.00	117.00	117.00	85.00	136.00	136.00	136.00
FTA , Fresno Teachers Association	Certificated Teachers	4,042.17	3,980.31	4,214.99	4,225.82	4,211.06	4,246.85	4,231.40
FTA-MGT, FTA Management (new in 2024/25 - shifted from NREPM)	Certificated Management	0.00	0.00	0.00	0.00	0.00	245.50	243.50
FTA-TRDMGT, FTA Trades Management	FTA Trades Management						7.00	7.00
FTA-TRDSPV, FTA Trades Supervisory	FTA Trades Supervisory						7.00	7.00
NREPC, Not Represented Confidential	Confidential Administrative Support	20.06	20.06	19.06	22.06	25.06	24.06	23.06
NREPM, Not Represented Management	Management & Administration	751.07	771.02	876.57	1,036.07	1,125.72	884.72	882.20
NREPS, Not Represented Supervisory	Supervisors	62.80	57.50	52.50	50.50	58.50	52.50	52.50
SEIU, Operations SEIU	Operations Support	609.44	610.44	616.31	628.81	659.31	658.31	659.31
CSEAW, White Collar CSEA 125	Classified Employees	1,926.02	1,969.56	2,172.09	2,314.91	2,664.06	2,806.81	2,782.69
Grand Total		7,563.56	7,558.89	8,101.52	8,397.17	8,914.71	9,103.75	9,059.66

*2025 Budgeted FTE

FTE is for General Fund, Budgeted Positions (Regular)

Full Time Equivalent (FTE) by Function	2020	2021	2022	2023	2024	2025	2026*
Ancillary Services	55.24	54.40	139.66	152.31	317.80	314.90	308.60
Attendance & Social Work Services	246.38	237.50	290.26	398.52	402.27	419.53	411.20
Board & Superintendent	23.06	25.06	27.06	25.06	28.06	26.06	25.06
Centralized Data Processing	16.00	14.00	12.56	11.00	12.00	0.00	0.00
Community Services	20.34	41.23	38.01	15.81	1.00	1.00	1.00
Enterprise	0.55	0.28	0.27	0.16	0.14	0.00	0.14
Guidance & Counseling Services	124.30	120.05	143.01	153.14	158.39	149.41	149.31
Health Services	136.10	141.04	148.60	150.08	180.20	185.97	188.95
In House Instructional Staff Development	14.75	14.75	18.75	17.00	17.00	20.00	19.00
Information Technology Combined	52.25	56.25	59.25	58.00	67.00	81.00	81.00
Instruction	3364.07	3351.46	3487.87	3486.34	3477.93	3519.39	3501.39
Instructional Administration of Special Projects	22.24	22.49	22.95	22.50	21.00	20.00	20.00
Instructional Library, Media & Technology	126.94	138.69	156.75	157.94	162.69	158.69	155.25
Instructional Supervision & Administration	204.41	196.50	228.71	326.54	275.62	255.71	257.34
Other General Administration	191.78	190.93	210.72	261.83	271.18	270.66	264.60
Other Instructional Resources	113.44	88.80	92.74	97.39	96.55	80.04	80.10
Other Pupil Services	22.87	23.87	21.86	22.12	29.12	21.74	21.74
Other Specialized Instructional Services: Special Education	158.74	157.24	166.86	164.46	164.84	168.40	171.02
Parent Participation	16.98	17.75	16.38	16.00	20.00	18.00	18.00
Plant Maintenance & Operations	705.84	704.84	709.71	690.31	777.31	777.31	777.31
Psychological Services	81.00	82.20	92.90	114.00	112.00	112.40	112.00
Pupil Testing Services	5.60	4.60	4.60	4.60	4.60	4.60	2.80
Pupil Transportation Combined	115.00	115.00	115.00	115.00	115.00	115.00	115.00
Resource Specialist: Special Education	221.88	227.88	237.13	239.69	234.63	248.50	241.75
Safety & Security	111.70	112.45	135.88	138.20	193.04	231.85	230.45
School Administration	506.25	496.53	514.00	509.98	535.21	532.40	520.71
Separate Classes: Special Education	843.91	862.35	948.35	990.94	1172.75	1308.63	1325.13
Supplemental Aids & Services: Special Education	61.94	60.75	61.69	58.25	67.38	62.56	60.81
Grand Total	7563.56	7558.89	8101.53	8397.17	8914.71	9103.75	9059.66

*2026 Budgeted FTE

Elementary School Baseline Staffing

Description	Elementary School Baseline Staffing
Classroom Teachers	Classroom teachers provided per the collective bargaining agreement. TK = 1 teacher to 24 students (teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom guidelines of 1-3 student or 4 or more students) K-3rd Grade = 1 teacher to 23 students 4th to 6th Grade = 1 teacher to 28 students Teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding classroom guidelines of 1-3 student or 4 or more students
Classroom Aides	Kindergarten classrooms aides are provided to each elementary school
Custodial	Custodial staff based on school square footage
Safety	Campus Safety = .75 FTE to 1 FTE
Clerical	Office Manager Office Assistant Library Technician Home School Liasion
Health Care Professionals	School Psychologist Registered Nurse (1 to 3 days/week) Licensed Vocational Nurse or Health Assistant (2 to 4 days/week) Staffing based on student medical support needs
Administration	Principal Vice Principal

Middle School Baseline Staffing

Description	Middle School Baseline Staffing
Classroom Teachers	Classroom teachers provided per the collective bargaining agreement, middle school redesign, transition teachers, campus culture teachers, and school climate teachers. 7th and 8th grade: 1 teacher to 27 students (teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom guidelines of 1-3 student or 4 or more students)
Safety	Campus Safety Assistants
Custodial	Staffing based on square footage
Clerical	Office Manager Office Assistant Attendance Records Assistant Library Technician Home School Liasion
Health Care Professionals	School Psychologist Registered Nurse Licensed Vocational Nurse or Health Assistant Staffing based on student medical support needs
Administration	Principal Vice Principal Guidance Learning Advisor (GLA) Counselor

High School Baseline Staffing

Description	High School Baseline Staffing
	Classroom teachers provided per the collective bargaining agreement. Additional teachers include professional learning updraft system teams, librarian, targeted improvement actions. 9th - 12th grade - 1 teacher to 28 students (teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom guidelines of 1-3 student or 4 or more students)
Classroom Teachers	
Safety	School Resource Officer and Probation Officer Campus Safety Assistants
Custodial	Based on square footage and may include a PE custodian, pool custodian, and auditorium custodian as necessary based on school facilities
Clerical	Office Manager, Registrar, Assistant Registrar and Financial Technician Office Assistant Attendance Records Assistant Library Technician Resource Counseling Assistant
Health Care Professionals	School Psychologist Registered Nurse Licensed Vocational Nurse Staffing based on student medical support needs
Administration	Principal Vice Principal(s) Counselor(s) Campus Culture Director and Athletic Director



Ratio of ADA to Certificated Teacher FTE

The following table shows Fresno Unified as well as comparable districts ratio of Certificated teacher FTE's in relation to Average Daily Attendance for years 2020/21, 2021/22, 2022/23, and 2023/24 (the most recent certified data point).

The calculation is derived from taking the ADA and dividing by the number of FTE's. The ratio can decrease for the following reasons:

1. ADA is reduced but FTE remains constant
2. ADA remains constant but FTE is increased
3. Combination of both of above

Fresno Unified's ratio for the latest data point (2023/24) was similar to prior year and is still lower than increased from prior year due to a reduction in FTE, it should be noted that the ratio remains lower than 2020/21 due to the continued investment in certificated teachers to support class size reduction and learning recovery.

District Name	ADA				Teacher Salary Schedule FTE				RATIO			
	2020-21	2021-22	2022-23	2023-024	2020-21	2021-22	2022-23	2023-24	2020-21	2021-22	2022-23	2023-24
Fresno Unified	66,930	58,759	62,395	62,168	3,896.52	4,395.14	4,006.00	3,992.40	17.18	13.37	15.58	15.57
Clovis Unified	41,556	39,396	40,246	40,314	1,921.75	1,965.17	1,948.00	1,978.87	21.62	20.05	20.66	20.37
Central Unified	15,039	14,120	14,283	14,710	720.40	704.80	726.00	693.85	20.88	20.03	19.67	21.20
Madera Unified	19,144	17,661	18,494	18,639	1,050.02	1,088.00	1,135.00	1,180.20	18.23	16.23	16.29	15.79
Sanger Unified	10,667	12,088	12,383	12,519	630.60	667.40	657.00	658.13	16.92	18.11	18.85	19.02
Elk Grove Unified	60,769	56,175	57,295	58,788	3,132.21	3,175.80	2,841.00	2,856.58	19.40	17.69	20.17	20.58
Long Beach Unified	68,159	59,927	59,480	58,845	3,168.61	3,303.71	3,272.00	3,293.64	21.51	18.14	18.18	17.87
San Bernardino Unified	45,872	39,754	41,276	40,886	2,645.00	2,704.00	2,532.00	2,751.00	17.34	14.70	16.30	14.86
Corona-Norco Unified	50,643	47,543	47,689	47,607	2,399.80	2,447.10	2,453.00	2,230.20	21.10	19.43	19.44	21.35
San Francisco Unified	50,227	44,706	44,905	45,315	3,647.85	3,652.23	3,916.00	4,389.14	13.77	12.24	11.47	10.32
Sacramento Unified	39,943	34,177	35,138	35,061	2,214.96	2,169.26	2,105.00	2,112.16	18.03	15.76	16.69	16.60

Source: School Services of California 2023/24 SABRE report

Per Pupil Expenditures

School Type	2025/26 Rates	2025/26 Amount
Instructional Supplies *		
Elementary Schools	\$16.61 per student plus \$4,000 per site	\$917,541
Middle Schools	\$41.26 per student	\$412,130
High Schools	\$57.06 per student	\$933,829
Alternative Education	\$56.62 per student	\$109,188
Special Ed	\$54.64 per student plus \$4,000 per site	\$40,167
Sub-Total		\$2,412,855

* 90% of instructional supply funds support classroom instruction

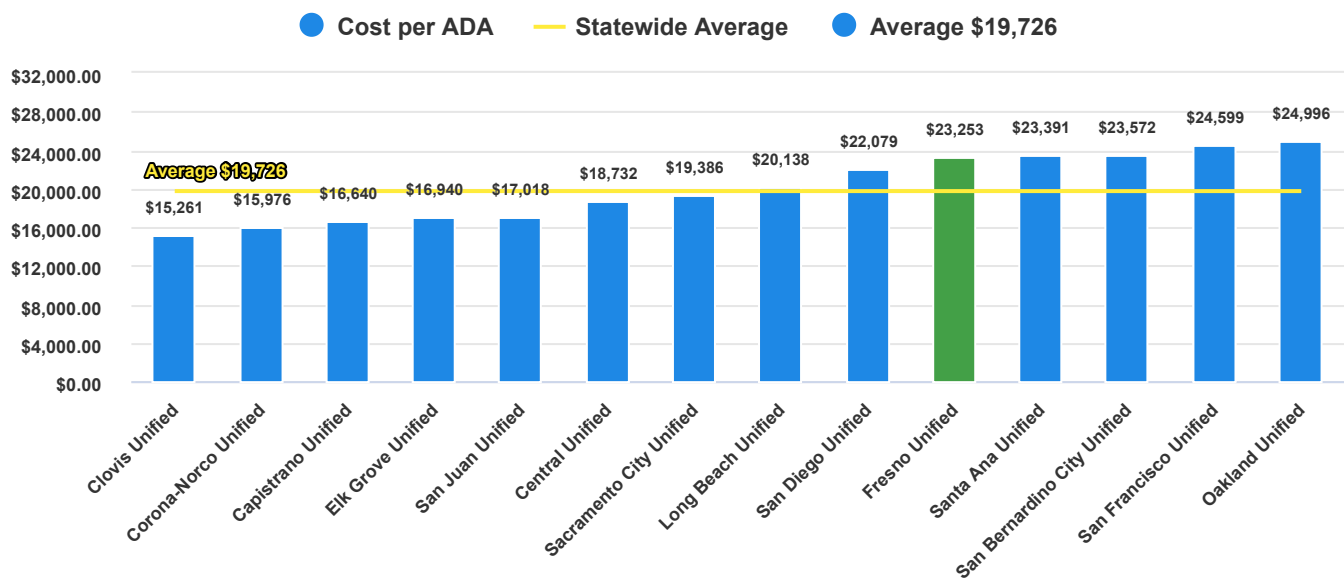
Library Supplies		
Elementary Schools	\$11,000 per site	
Middle Schools	\$15,750 per site	
High Schools	\$21,000 per site	
Alternative Education	\$10,500 per site	
Sub-Total		\$-

Per Teacher Classroom Allocation		
All	\$900 per teacher	\$3,793,428
Sub-Total		\$3,793,428
Total School Site Instructional Supplies		\$6,206,283

School Type	2025/26 Rates	2025/26 Amount
Extra-Curricular / Co Curricular		
All Schools		\$18,413,906
Sub-Total		\$18,413,906

Site Allocations - Prioritized by the School Site Council		
All Schools		\$36,700,000
Sub-Total		\$36,700,000
Grand Total		\$61,320,189

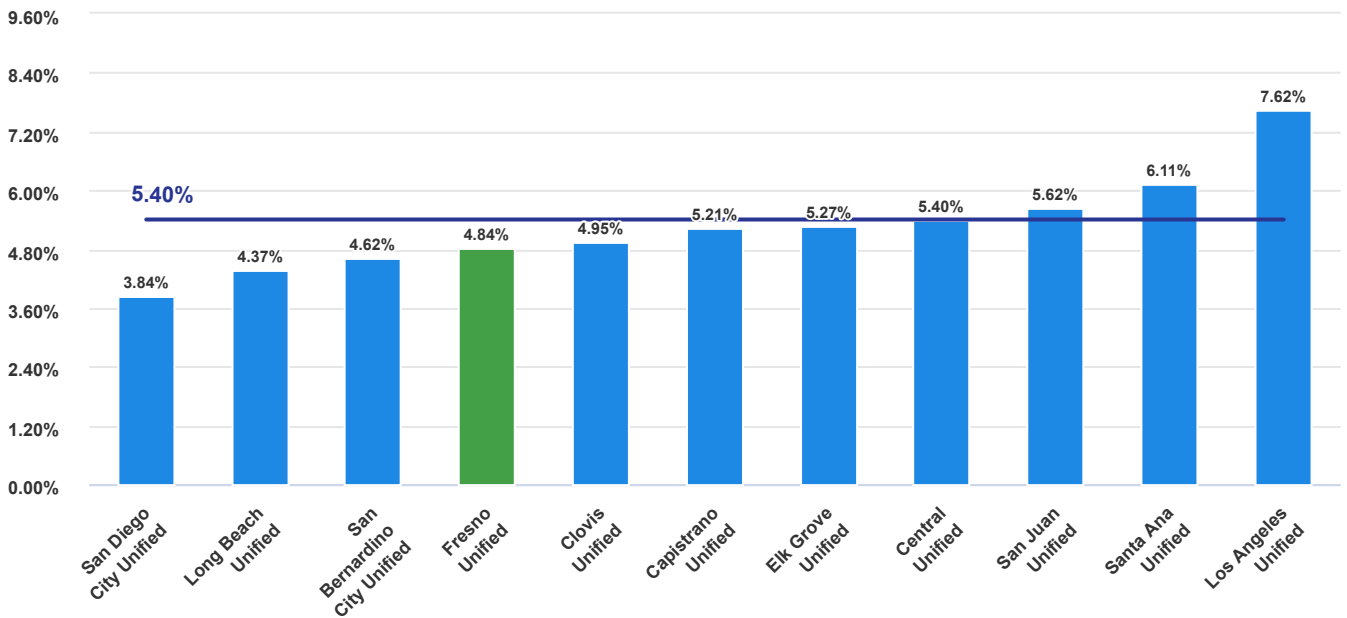
Expense per ADA/Student



Central Administration Ratio - 2023/24 Unaudited Actuals

The state’s calculation for the central administration ratio includes central office leadership and support services. The state accounting structure clearly defines what is included in the “central administration” for this calculation to ensure uniform application by all school districts. Thus, the comparison below is a reliable and consistent comparison of Fresno Unified’s percentage with the sample group shown.

As the following chart shows, Fresno Unified’s central administration ratio was 4.843.84% which is 01.56% lower than the average ratio of 5.40%. If Fresno Unified was at the average ratio, the district would be spending \$8.8 million *more* on central administration costs. This ratio is reported in the Unaudited Actuals report that is published after the closing of each fiscal year (usually in September).



Note: Utilizing 2023/24 Central Admin Ratio for all districts



Bond Market

Bonds and interest rates have an inverse correlation: as interest rates increase, bond prices fall. However, the more the Federal Reserve hikes interest rates, the better it is for municipal bond investors.

Municipal Bonds (or “munis”) have long been thought of as among the safest, most tax efficient debt investments available. When a bond is issued it has a “coupon rate” that is based on the current federal funds rate; changes to interest rates initiated by the Federal Reserve can cause the values of existing bonds to increase or decrease. If a bond is issued with a 4% coupon rate and the interest rate rises, the bond would automatically decrease in value if a new bond was issued with a higher coupon rate of 6%. This reduction in value compensates investors for purchasing a bond with lower interest payments than the newly issued bonds. Conversely, if interest rates decrease and new bonds are issued at lower coupon rates, the market value of the original bond increases.

The tax benefit for investing in municipal bonds is that any interest earned is not subject to federal income taxes.

In some cases, the District can take advantage of “refunding opportunities” which allow the issuer to “refund” and “replace” a bond issue with a lower coupon rate, resulting in an interest savings in the amount of the coupon rate differential. This usually occurs when the interest rates are sufficiently less than the coupon rate on the old bond or interest rates in the market have risen above the coupon rates on the old bond.

Since neither of the scenarios mentioned above exist in the current market, the district does not currently have any bond refinancing opportunities which could produce debt service savings.

Source: [Invest in Municipal Bonds During Rate Hikes \(investopedia.com\)](https://www.investopedia.com/articles/bonds/04/invest-in-municipal-bonds-during-rate-hikes.asp)

Measure H

Measure H was approved by 64.48% of the voters on November 5, 2024; it authorizes the issuance of \$500 million in general obligation bonds for school improvements, is earmarked for replacing portable classrooms with permanent facilities, new infrastructure, plumbing, electricity, roofs, and concrete. Measure H was approved with a tax rate of \$25.00 per \$100,000 of assessed valuation. It is structured to maintain a maximum tax rate of \$238.86 per \$100,000 of assessed valuation.

Measure M

Measure M was approved by 59.77% of the voters on March 3, 2020. It authorized the issuance of \$325 million in general obligation bonds for school improvements, is earmarked for replacing portable classrooms with permanent facilities, new infrastructure, plumbing, electricity, roofs, and concrete.

Measure M is structured to maintain the current tax rate of \$60.00 per \$100,000 of assessed valuation and an aggregate tax rate of \$213.86 per \$100,000 of assessed valuation. In August 2024, Fresno Unified School District completed a successful sale of the General Obligation Bonds, Election of 2020, Series C for \$60 million. These bonds were issued to provide funds for educational facility improvements approved under Measure M. The final all-inclusive rate was 4.09%, which was a very successful outcome for taxpayers.

The following charts recap our current bonds, total obligations, and balances. As you will see, Measure X is completely expended and Measure M will be exhausted within the next year.

Measure H Summary

	Measure M Obligations to date	Leveraged Federal Funding	Leveraged State Funding	Total Project Obligations
Total Approved	\$ 500,000,000			
Projects Planned or in Design	\$ -	\$ -	\$ -	\$ -
Projects in Construction	-	-	-	-
Completed Projects	-	-	-	-
Total	\$ 0	\$ -	\$ 0	\$ 0
Total Impact to Measure H (Feb 2025)	\$ -			

Measure M Summary

	Measure M Obligations to date	Leveraged Federal Funding	Leveraged State Funding	Total Project Obligations
Total Approved	\$ 325,000,000			
Projects Planned or in Design	\$ 18,684,434	\$ -	\$ -	\$ 18,684,434
Projects in Construction	137,463,392	-	10,184,559	147,647,951
Completed Projects	73,516,995	-	3,799,150	77,316,145
Total	\$229,664,821	\$ -	\$ 13,983,709	\$ 243,648,530
Total Impact to Measure M (May 2025)	\$229,664,821			

Guiding Principles for Bond Investment:

- Align with Board priorities and ballot language
- Advance equity and provide facilities that meet baseline expectations
- Support programs and enhance the learning environment

Per Administrative Regulation (AR) 7214, following passage of a bond measure, “the Board shall appoint an independent citizen’s advisory oversight committee. This committee shall be appointed within 60 days of the date that the Board enters the election results in the minutes pursuant to Education Code 15282.”

The citizen oversight committee consists of at least seven members consisting of the following (per Ed Code 15282):

1. One member active in a business organization representing the business community located within the district
2. One member active in a senior citizens organization
3. One member active in a bona fide taxpayer’s organization
4. One member who is a parent/guardian of a child enrolled in the district
5. One member who is a parent/guardian of a child enrolled in the district and is active in a parent-teacher organization, such as the Parent Teachers Association or school site council

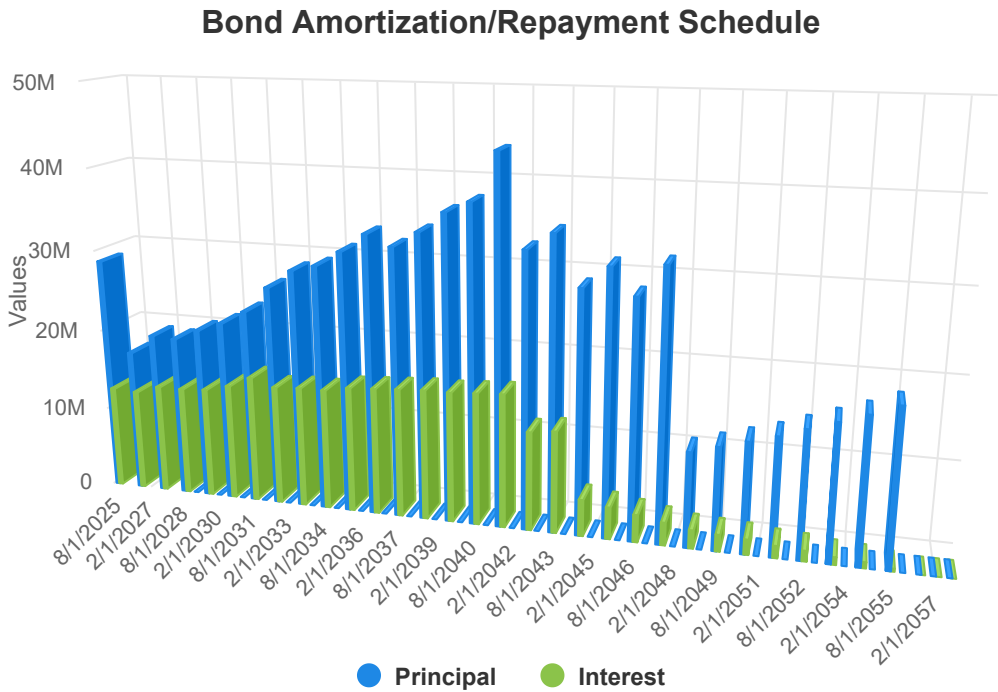
District’s Compliance with Post-Issuance Requirements:

The District has monitored its compliance with post-issuance requirements, including:

- Assigning responsible personnel of the District to monitor and ensure compliance with the restrictions contained in each issuance’s tax certificate
- Providing adequate training to responsible District personnel to monitor compliance
- Establishing adequate record retention and calendaring mechanisms internally to ensure that the District will be able to establish post issuance compliance
- Maintaining records detailing the investment and expenditures of financing proceeds
- Seeking expert advice regarding compliance with the arbitrage rebate and yield restriction provisions
- Carefully monitoring and calendaring the dates by which financing proceeds should be expended to comply with yield restriction and rebate exceptions and the dates rebate must be paid, if applicable
- Monitoring use and retaining contracts related to the use of the projects financed by the issuances throughout the term of the financings
- Regularly consulting with the bond counsel and other District advisors regarding any issues that arise regarding post issuance compliance

Bond Information

As of April 2025, the District has the following amortization schedule for their general obligation bond issues. The chart shows both principal and interest payments from 8/1/2025 through 08/1/2055.



District Credit Ratings

The three major credit rating agencies are Moody’s, Standard & Poor’s, and Fitch. Districts are rated on:

- 1. Local economy/tax base (30% of rating)
- 2. District finances (30% of rating)
- 3. District debt/pension obligations (20% of rating)
- 4. District management (20% of rating)

Based on that information, districts are assigned a rating in accordance with the respective rating scale. The District’s current ratings are ‘Aa3’ from Moody’s (as of July 11, 2025) and ‘A+’ from Standard & Poor’s (as of November 21, 2024). The District does not have a Fitch rating.

	Moody’s	Standard & Poor’s	Rating Description
Investment grade	Aaa	AAA	Prime
	Aa1	AA+	High grade
	Aa2	AA	
	Aa3	AA-	
	A1	A+	Upper medium grade
	A2	A	
	A3	A-	
	Baa1	BBB+	Lower medium grade
	Baa2	BBB	
	Baa3	BBB-	
Non-Investment grade	Ba1	BB+	Speculative
	Ba2	BB	
	Ba3	BB-	
	B1	B+	Highly speculative
	B2	B	
	B3	B-	
	Caal& below	CCC+ & below	Extremely speculative/Default

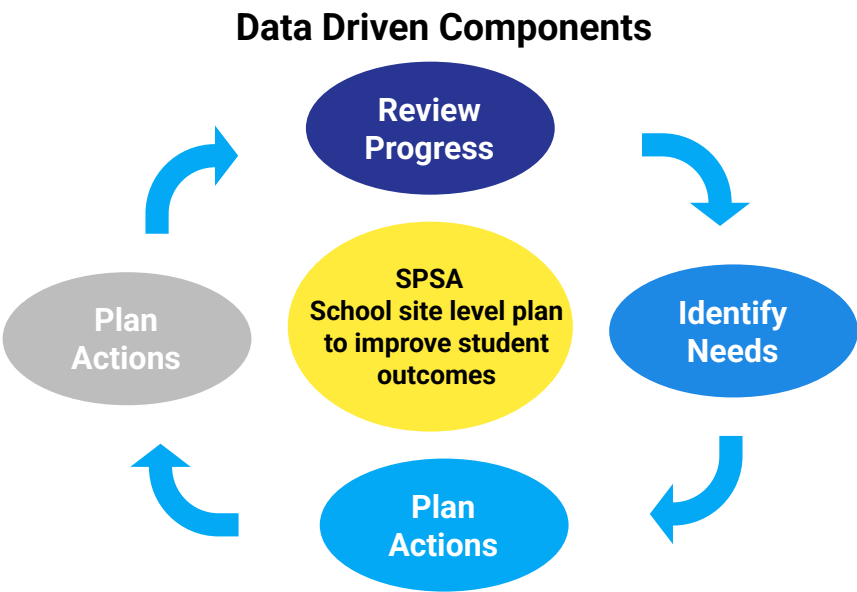


School Site Councils and the School Plan for Student Achievement (SPSA)

The school site council is a group of teachers, parents, classified employees, and students (at secondary level) that works with the principal to develop, review, and evaluate school improvement programs and school budgets. The members of the site council are elected by their peers. For example, parents elect the parent representatives. Below is a chart outlining the make-up of a school site council at Fresno Unified School district elementary and secondary schools:

Elementary		Secondary	
Teacher	Parent/Community	Teacher	Parent/Community
Teacher	Parent/Community	Teacher	Parent/Community
Teacher	Parent/Community	Teacher	Parent/Community
Other Staff	Parent/Community	Teacher	Student
Principal	Parent/Community	Other Staff	Student
		Principal	Student

The job of the school site council is to review the school’s progress in achieving school, district, and state goals, identify needs, and then work with the principal to plan actions and align the site budget to improve student outcomes. In the evaluation process, the council might consider school test scores, attendance and discipline records, parent surveys, and input from students.



2025/26 SPSA Plan

As in previous years, equity-based funding principles were utilized based on the population of low-income, foster youth, and English learners to determine allocations. Trends demonstrate investment in academic supports for students and teachers, including school staff, and resources to connect with parents and families.

Note: While a decrease in site funded positions is reflected, there is ongoing support to sites with district funded positions, reducing the need for site funded teachers, social emotional supports, and safety supports. A summary of the SPSA funded positions is shown below with recent data included.

Prioritization of Supplemental Postions

	2022/23	2023/24	2024/25	2025/26*
Teachers	58	48	34	39
Student Classroom Supports	42.34	35	32	29
Social/Emotional Supports	55.345	52	52	51
Family and Community Engagement/ Liaison Postions	26.6	19	18	16
Admin/Office Support	4.25	2	2	2
Safety and Security	5.75	3	4	4
After School Supports	1	1	1	2
Totals	193.3	160	143	143

*Budgeted FTE



State Lottery Funds

The California State Lottery, established by voters in 1984 through Proposition 37, provides supplemental funding to public education in California. Lottery revenues are not part of the Proposition 98 minimum guarantee and are intended to support schools in addition to constitutionally required funding.

By law, at least 87% of total annual Lottery revenues must go to public education and prizes, with a minimum of at least 34% allocated to public education. These funds are distributed to:

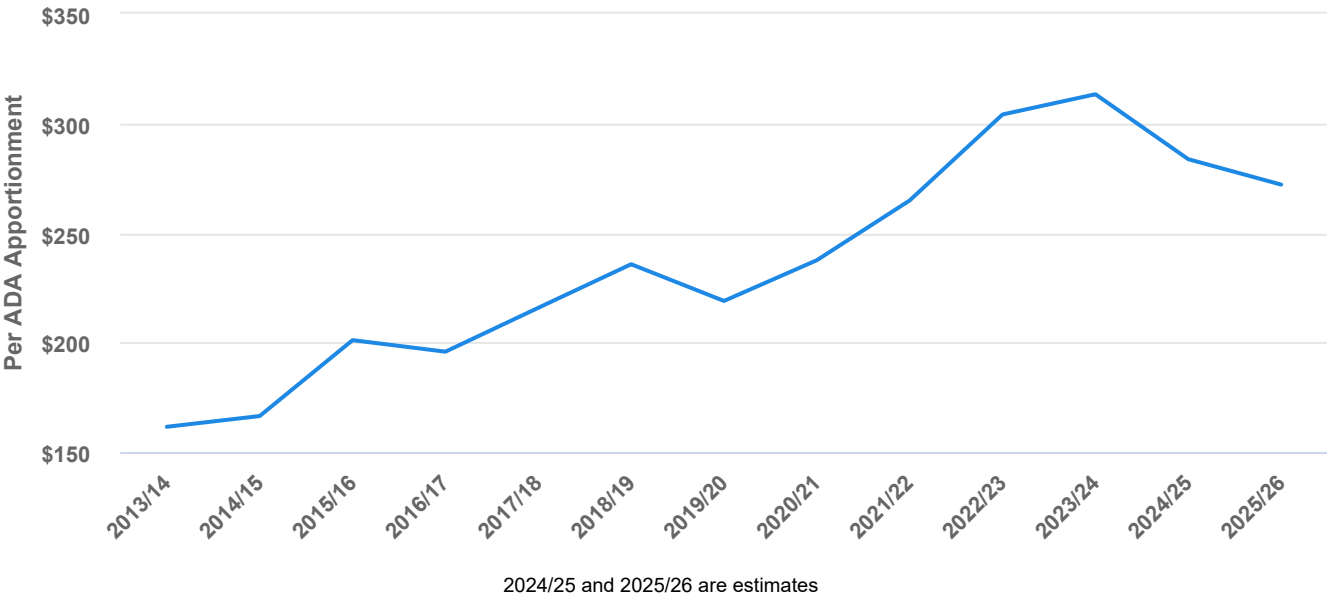
- K–12 school districtsCharter schools
- County offices of education
- California Community College
- California State University
- University of California
- Other specialized schools and educational institutions

For K–12 schools, Lottery funds are provided on a per-student basis and are typically used for instructional materials, technology, and classroom support. However, these funds cannot be used for purchasing property, constructing facilities, or most administrative costs.

While Lottery funding represents a small portion of total school budgets (generally less than 2% of per-pupil funding), it provides valuable flexible resources that local educational agencies can use to enhance educational quality.

The chart below shows an overview of the Statewide lottery funds allocated to K-12 per ADA. The 2024/25 per ADA amount is an estimate based on the 1st-2nd quarter plus the estimated 3rd and 4th quarter allocations. Based on revenue projections from the California State Lottery Commission the projected Lottery funding for 2024/25 is \$273.00 with the 2025/26 projection

K-12 California State Lottery Revenue Allocations per ADA



Pandemic Related Funding

To date, the district has been awarded almost \$788.0 million in one-time funding from various state and federal resources. These resources are intended to help districts navigate and respond to the impact of the pandemic. The district's strategic planning of one-time resources has centered on providing increased student access to instructional and social-emotional interventions, reimagining facility and technology use, and redefining health and safety expectations.

All funds were expended as of March 2025.



Federal Recovery Summary Four Year Overview (in millions)

	Item Description	2020/21	2021/22	2022/23	2023/24 Unaudited Actuals	2024/25 Estimated Actuals
Expanded Learning Opportunities	Additional Instruction Time (all grade levels)	\$ -	\$ 10.0	\$ -	\$ 0.9	\$ -
	Expanded Summer & Winter learning (including Alternative & Special Education)	\$ -	\$ 32.7	\$ 5.8	\$ 5.3	\$ -
	Expanded After School Programs	\$ -	\$ 7.4	\$ -		\$ -
	Middle School & High School Enrichment Opportunities	\$ -	\$ 3.8	\$ -		\$ -
	eLearn Academy	\$ -	\$ 12.8	\$ 8.4	\$ 7.8	\$ -
	Simultaneous Teaching	\$ -	\$ 32.3	\$ -		\$ -
Targeted Student Supports	Literacy Class Size Supports	\$ -	\$ 17.6	\$ 2.0	\$ 3.1	\$ -
	Credit Recovery	\$ -	\$ 1.6	\$ 0.6	\$ 1.7	\$ -
	School Site Support (to be planned through the SPSA)	\$ -	\$ 1.5	\$ -		\$ -
	Student Group Support (African American, English Learners, Early Learners, Arts, Athletics)	\$ -	\$ 3.3	\$ 5.6	\$ 7.6	\$ -
Training & Resource Supports	Two Day Voluntary Professional Learning Summit and Three Additional Planning & Student Engagement Days	\$ -	\$ 6.3	\$ 1.5		\$ -
	Curriculum & Instruction Supports	\$ -	\$ 5.6	\$ 6.1	\$ 6.1	\$ -
	Teacher Development Supports	\$ -	\$ 3.9	\$ 4.4	\$ 5.1	\$ 0.2
	Leadership Development Supports	\$ -	\$ -	\$ 0.3	\$ 1.0	\$ -
	Student supports (student books, employability skills, skills contract)	\$ -	\$ 2.8	\$ 2.0		\$ -
Health, Social-Emotional & Mental Health Supports	Health Services Support	\$ -	\$ 5.3	\$ 1.5	\$ 0.2	\$ -
	Social-Emotional/Mental Health Supports	\$ -	\$ 3.0	\$ 2.1	\$ 17.7	\$ 0.3
	Special Education Support	\$ -	\$ -	\$ 6.7	\$ 12.3	\$ 0.5
Facility & Technology Enhancements	Classroom HVAC Upgrades*	\$ -	\$ 13.0	\$ 6.2	\$ 58.4	\$ 25.0
	Student Desk Replacements, Cafeteria and Outdoor Tables	\$ -	\$ 4.2	\$ 2.5	\$ 2.6	\$ -
	Technology Upgrades (Interactive Panels, Wi-Fi Expansion, Security, Classroom Telecom Upgrades)	\$ -	\$ 1.5	\$ 20.3	\$ 17.8	\$ -
	Upgrade Equipment (HR, Cafeteria)	\$ -	\$ -	\$ -	\$ 2.0	\$ -
	Student Support Services - Office Space, Media Centers, Science Lab	\$ -	\$ -	\$ 1.1		\$ -
	CNG Busses	\$ -	\$ -	\$ -		\$ 1.2
	Farber Facilities (Expanded Alternative Education/CTE)*	\$ -	\$ -	\$ 31.1	\$ 13.1	\$ 3.0
	Autonomous Scrubbers Sanitation System*	\$ -	\$ -	\$ -		\$ 2.8
	Outdoor Support Space (Pending CDE Approval)*	\$ -	\$ -	\$ -	\$ 6.7	\$ 22.5
	Sub Total	\$ -	\$ 168.6	\$ 108.2	\$ 169.4	\$ 55.5
	Pandemic Learning and Recovery Commitment	\$ 107.5	\$ 60.9	\$ 69.7	\$ 32.5	\$ -
	Indirect	\$ -	\$ 8.4	\$ 3.5	\$ 3.2	\$ 0.5
	Total	\$ 107.5	\$ 237.9	\$ 181.4	\$ 205.1	\$ 56.0
	Beginning Balance Recovery Funds	\$ 787.9	\$ 680.4	\$ 442.5	\$ 261.1	\$ 56.0
	Ending Balance Recovery Funds	\$ 680.4	\$ 442.5	\$ 261.1	\$ 56.0	\$ 0.0

*Project costs can carry-over from one budget year to the next; expenses are recognized as they are completed

Standardized Testing

English Language/Math Proficiency Assessments for California (ELPAC)

The ELPAC is the required state test for English language proficiency (ELP) that must be given to students whose primary language is a language other than English. State and federal law requires school districts to administer an assessment of ELP to students whose Home Language Survey indicates a language other than English. The ELPAC consists of two separate tests: Initial ELPAC to identify students who are English learners, and an annual summative assessment designed to measure English learner students’ progress in learning English.

The Summative ELPAC is administered annually to English learner students in kindergarten through grade 12 until they are reclassified as Fluent English Proficient (REFP). The ELPAC assesses students in four domains: Listening, Speaking, Reading, and Writing. Results are provided in four categories for each domain: Level 1 – Beginning Stage, Level 2 – Somewhat Developed, Level 3 – Moderately Developed, and Level 4 – Well Developed.

An alternate ELPAC is available for English learner students in kindergarten through grade 12 who have been identified by their IEP team as eligible for alternate assessments.

English Language Proficiency for Initial ELPAC - FUSD

	2022	2023	2024
Novice English Learner	75%	76%	80%
Intermediat English Learner	14%	15%	13%
Intial Fluent English Proficient	11%	9%	7%

English Language Proficiency for Initial ELPAC - STATE

	2022	2023	2024
Novice English Learner	68%	15%	13%
Intermediat English Learner	16%	15%	13%
Intial Fluent English Proficient	16%	70%	74%

English Language Proficiency for Summative ELPAC - FUSD

	2022	2023	2024
Level 1 - Beginning to Develop	23%	22%	26%
Level 2 - Somewhat Developed	38%	34%	33%
Level 3 - Moderately Developed	30%	32%	32%
Level 4 - Well Developed	9%	12%	10%

English Language Proficiency for Summative ELPAC - STATE

	2022	2023	2024
Level 1 - Beginning to Develop	18%	20%	24%
Level 2 - Somewhat Developed	31%	29%	29%
Level 3 - Moderately Developed	35%	34%	33%
Level 4 - Well Developed	16%	17%	15%

California Assessment of Student Performance and Progress (CAASPP)

The primary purpose of the California Assessment of Student Performance and Progress (CAASPP) System is to assist teachers, administrators, students, and parents by promoting high-quality teaching and learning through the use of a variety of assessment tools. The CAASPP includes the Smarter Balanced Summative assessment system for English language arts/literacy (ELA) and mathematics, the California Science Test (CAST), the California Alternate Assessments (CAAs) for ELA, mathematics, and science, and the optional California Spanish Assessment (CSA).

The Smarter Balanced Summative Assessments for ELA and mathematics are comprehensive, end-of-year assessments aligned to state standards and measure progress toward college and



career readiness. The compute adaptive format provides a precise measure of what students know and can do while also allowing for year over year comparative analyses. Students in grades three through eight and eleven take the SBAC unless students are identified by their individualized education program (IEP) team as eligible for alternate assessments (i.e., California Alternate Assessments for English language arts/literacy and mathematics).

The California Science Test (CAST), is an online test designed in accordance with the California Next Generation Science Standards and focuses on three science domains: Earth and Space, Life Science, and Physical Science. Students in grades five, eight, and one time in high school will take the CAST unless the students are identified by their individualized education program (IPE) team for alternate assessments.

[CAASPP Test Results - CAASPP Reporting \(CA Dept of Education\) \(ets.org\)](https://ets.org)

ELA - FUSD

	2022	2023	2024
Level 1 - Standard Not Met	44%	43%	42%
Level 2 - Standard Nearly Met	24%	23%	23%
Level 3 - Standard Met	22%	22%	23%
Level 4 - Standard Exceeded	11%	11%	12%

MATH - FUSD

	2022	2023	2024
Level 1 - Standard Not Met	55%	52%	50%
Level 2 - Standard Nearly Met	24%	25%	25%
Level 3 - Standard Met	14%	15%	16%
Level 4 - Standard Exceeded	7%	9%	10%

SCIENCE - FUSD

	2022	2023	2024
Level 1 - Standard Not Met	26%	26%	25%
Level 2 - Standard Nearly Met	57%	58%	58%
Level 3 - Standard Met	13%	13%	13%
Level 4 - Standard Exceeded	4%	3%	4%

ELA - STATE

	2022	2023	2024
Level 1 - Standard Not Met	30%	31%	31%
Level 2 - Standard Nearly Met	23%	22%	22%
Level 3 - Standard Met	27%	26%	26%
Level 4 - Standard Exceeded	21%	21%	21%

MATH - STATE

	2022	2023	2024
Level 1 - Standard Not Met	42%	41%	41%
Level 2 - Standard Nearly Met	25%	24%	24%
Level 3 - Standard Met	17%	17%	18%
Level 4 - Standard Exceeded	16%	17%	18%

SCIENCE- STATE

	2022	2023	2024
Level 1 - Standard Not Met	16%	16%	15%
Level 2 - Standard Nearly Met	55%	54%	54%
Level 3 - Standard Met	21%	21%	21%
Level 4 - Standard Exceeded	9%	9%	10%



iReady

This assessment is administered to kindergarten through 6th grade. The Baseline represents data year 2023/24), and Year 3 is Desired Outcome in 2026/27.

In order to meet the desired outcomes, the district has invested in additional resources such as:

- Additional professional learning hours for teachers
- Supplemental books
- Culturally responsive and inclusive texts
- Hands on materials
- STEAM materials
- Classroom libraries

For detailed information regarding plans and resources directed at improving student outcomes, please visit the districts’ LCAP plan: [State and Federal Programs - Fresno Unified School District](#)

iReady Assessment Outcomes				
On or Above Grade Level	Baseline 2023/24	Year 1 - 2024/25	Year 2 - 2025/26	2026/27 Desired Outcome
English Language Arts				
All	31.6%	45.4%		41.6%
English Learners	13.7%	27.8%		23.7%
Foster Youth	20.9%	33.3%		30.9%
Low-Income	28.8%	42.5%		38.8%
Mathematics				
All	21.2%	40.4%		31.2%
English Learners	9.3%	28.1%		19.3%
Foster Youth	10.1%	29.4%		20.1%
Low-Income	18.8%	37.6%		28.8%





What is the California School Dashboard?

The California School Dashboard (www.caschooldashboard.org) is an online tool designed to help communities across the state access important information about K–12 schools and districts. The Dashboard features easy-to-read reports on multiple measures of school success. The Dashboard is just one step in a series of changes that have raised the bar for student learning, transformed testing, and increased the focus on equity.

The 2023/24 Dashboard marks a return of all state indicators with a colored performance level as well as several new additions; the most significant change to the Dashboard is the addition of long-term English learner students as a distinct student group so that there are now 14 student groups that can compel differentiated assistance for an LEA. Additionally, the performance of eight different ethnic student groups can allow an LEA to be identified for differentiated assistance due to the performance of students that are English learners, long-term English learners, foster youth, homeless, low-income, or students with disabilities.* The Local Control and Accountability Plans (LCAPs) and a new Science Indicator have also been added to the Dashboard.

*Source: School Services of California

The Dashboard includes six state indicators and seven local indicators. The State indicators are derived from the data submitted via the California Longitudinal Pupil Data System (CALPADS) and the local indicators are based on data collected and reported by Fresno Unified School District.

What does it do?

Six state measures allow for comparisons across schools and districts based on information collected statewide. The state indicators are:

- Academic Indicators
 - ◆ English language arts/literacy (ELA)
 - ◆ Mathematics
 - ◆ Science (new and not yet reflected in data)
- English Learner Progress Indicator (ELPI)
- Chronic Absenteeism Indicator
- Graduation Rate Indicator
- Suspension Rate Indicator

Results are presented for all districts, schools, and defined student groups (e.g., racial groups, low-income, English learners, homeless, foster youth, students with disabilities). Schools and districts receive one of five color coded performance levels on each of the six state measures. The performance level (color) is based on current and prior year data.

Five local measures are based on information collected by districts, county offices of education, and charter schools.

- Basic Conditions
 - ◆ Teacher qualifications, safe and clean buildings, textbooks for all students
- Implementation of Academic Standards
- School Climate Surveys
 - ◆ Student safety, connection to the school
- Parent Involvement and Engagement
- Access to Courses

Districts receive one of three ratings for each of the four local measures:

- Standards Met
- Standards Not Met
- Not Met for Two Years

School and student group information is not available for local measures.

The California School Dashboard can be found at: [Fresno Unified Summary | California School Dashboard \(CA Dept of Education\)](#)

DISTRICT PERFORMANCE OVERVIEW

Fresno Unified

Explore the performance of Fresno Unified under California's Accountability System.

<div>Chronic Absenteeism</div> <div></div> <div>Yellow</div>	<div>Suspension Rate</div> <div></div> <div>Yellow</div>	<div>English Learner Progress</div> <div></div> <div>Orange</div>	<div>Graduation Rate</div> <div></div> <div>Yellow</div>
<div>College/Career</div> <div></div> <div>Green</div>	<div>English Language Arts</div> <div></div> <div>Orange</div>	<div>Mathematics</div> <div></div> <div>Yellow</div>	<div>Basics: Teachers, Instructional Materials, Facilities</div> <div>STANDARD MET</div>
<div>Implementation of Academic Standards</div> <div>STANDARD MET</div>	<div>Parent and Family Engagement</div> <div>STANDARD MET</div>	<div>Local Climate Survey</div> <div>STANDARD MET</div>	<div>Access to a Broad Course of Study</div> <div>STANDARD MET</div>

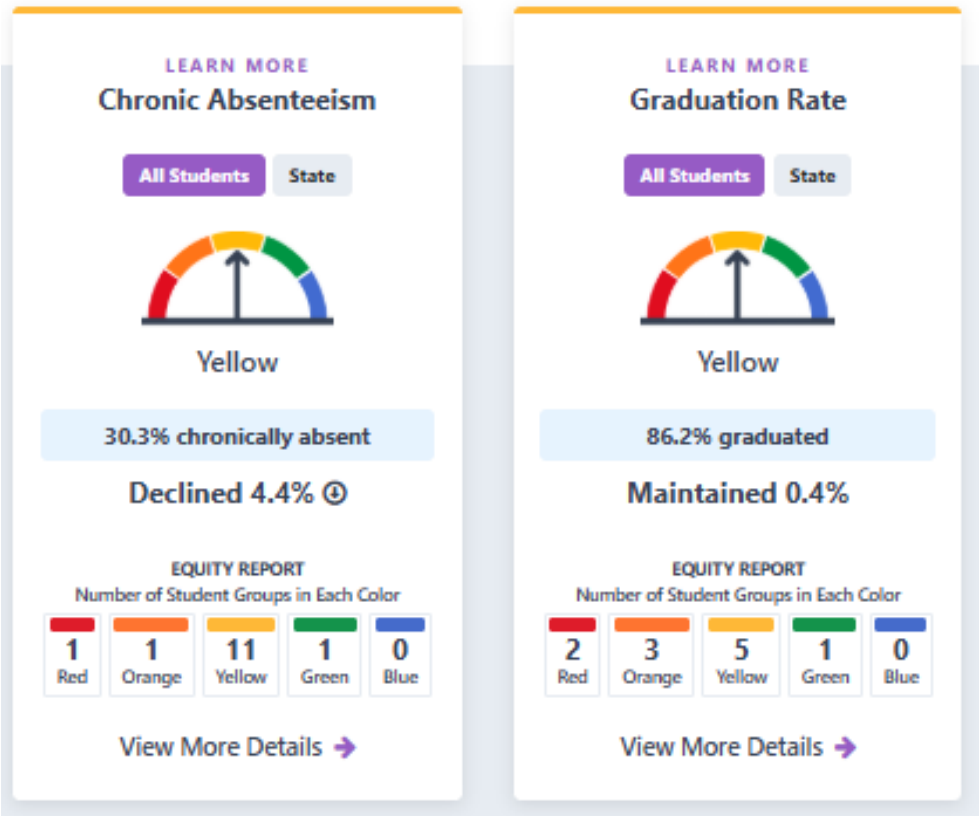
Academic Performance

View Student Assessment Results and other aspects of school performance.

<div><div>LEARN MORE</div><div>English Language Arts</div><div>All Students State</div><div></div><div>Orange</div><div>47.1 points below standard</div><div>Maintained 2.6 Points</div><div><div>EQUITY REPORT</div><div>Number of Student Groups in Each Color</div><div><div>3</div><div>5</div><div>5</div><div>0</div><div>1</div></div><div><div>Red</div><div>Orange</div><div>Yellow</div><div>Green</div><div>Blue</div></div></div><div>View More Details</div></div>	<div><div>LEARN MORE</div><div>Mathematics</div><div>All Students State</div><div></div><div>Yellow</div><div>75.8 points below standard</div><div>Increased 4.8 Points</div><div><div>EQUITY REPORT</div><div>Number of Student Groups in Each Color</div><div><div>2</div><div>6</div><div>5</div><div>1</div><div>0</div></div><div><div>Red</div><div>Orange</div><div>Yellow</div><div>Green</div><div>Blue</div></div></div><div>View More Details</div></div>	<div><div>LEARN MORE</div><div>English Learner Progress</div><div>All Students State</div><div></div><div>Orange</div><div>40.2% making progress</div><div>Declined 6.6%</div><div><div>LONG-TERM ENGLISH LEARNER PROGRESS</div><div>Number of Student Groups in Each Color</div><div><div>0</div><div>1</div><div>0</div><div>0</div><div>0</div></div><div><div>Red</div><div>Orange</div><div>Yellow</div><div>Green</div><div>Blue</div></div></div><div>View More Details</div></div>	<div><div>LEARN MORE</div><div>College/Career</div><div>All Students State</div><div></div><div>Green</div><div>Prepared 43.1%</div><div>Increased 2.9%</div><div><div>EQUITY REPORT</div><div>Number of Student Groups in Each Color</div><div><div>0</div><div>5</div><div>2</div><div>4</div><div>0</div></div><div><div>Red</div><div>Orange</div><div>Yellow</div><div>Green</div><div>Blue</div></div></div><div>View More Details</div></div>
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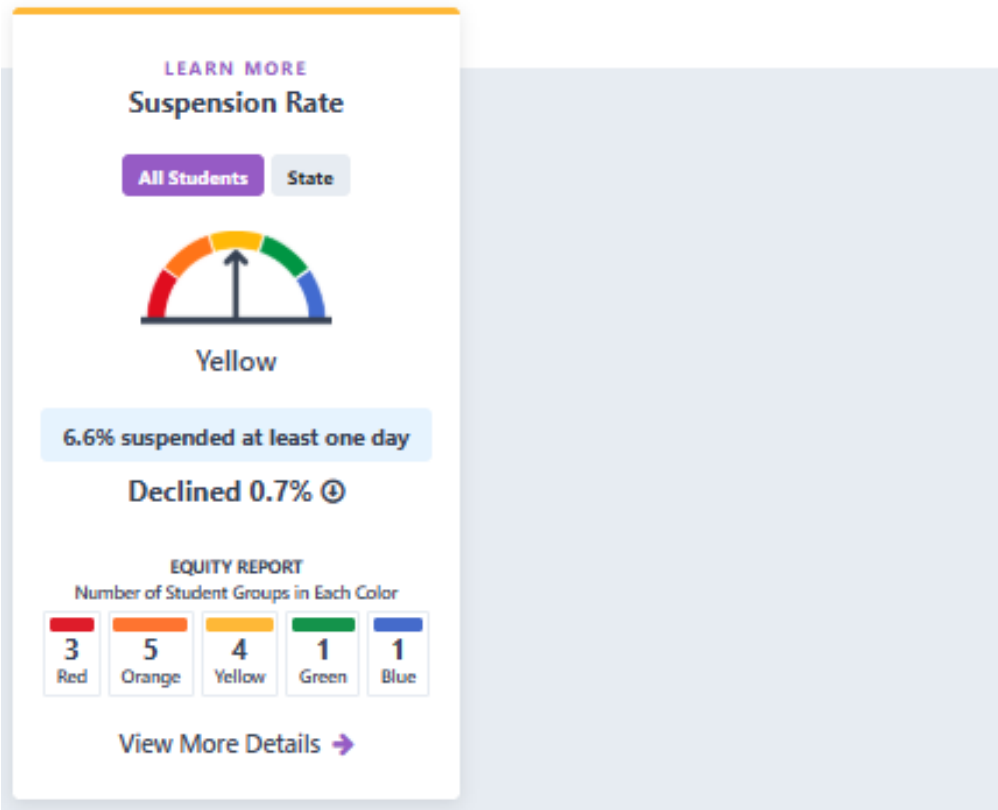
Academic Engagement

See information that shows how well schools are engaging students in their learning.



Conditions & Climate

View data related to how well schools are providing a healthy, safe and welcoming environment.



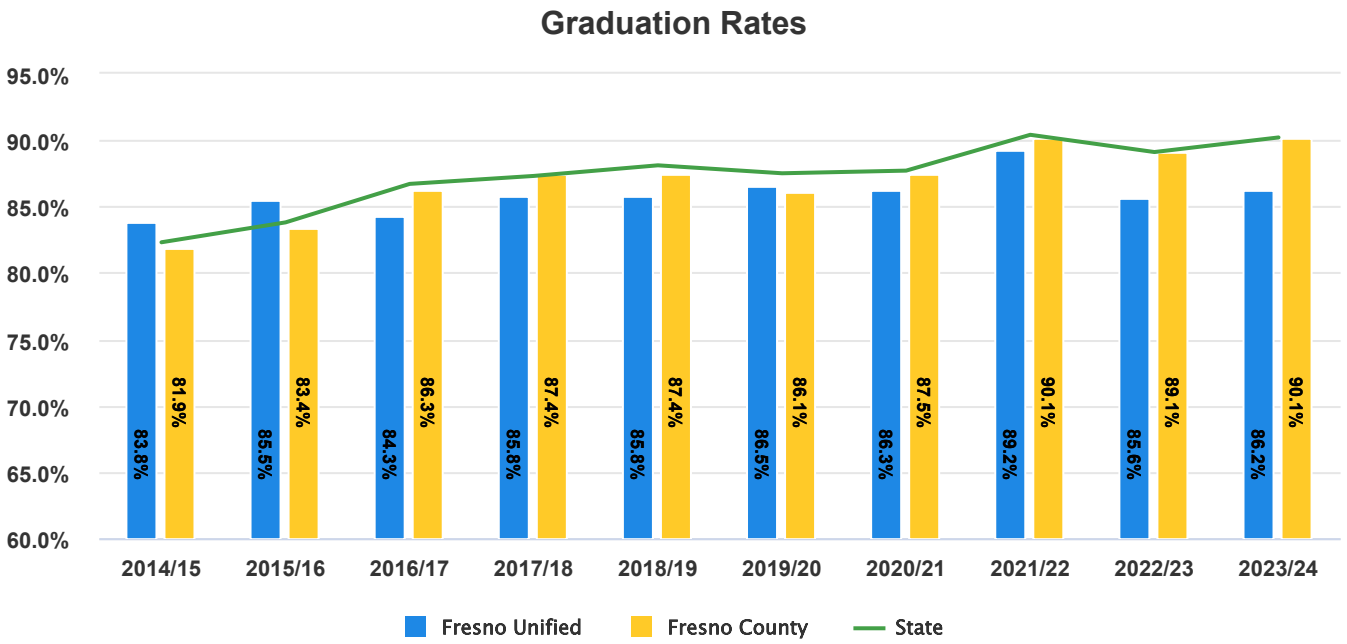
English Learner Results

18.0% of Fresno Unifieds’ student population is designated as an English Learner. The following chart shows two key indicators used to evaluate both their progress towards proficiency and also their redesignation (no longer considered as English Learners).

English Learner Results				
	Baseline 2023/24	Year 1 Outcome 2024/25	Year 2 Desired Outcome 2025/26	Year 3 Desired Outcome 2026/27
English Language Progress	46.8%	40.2%		52.8%
English Learner Redesignation	6.6%	13.3%		10.0%

*Source: FUSD LCAP Plan 2025/26





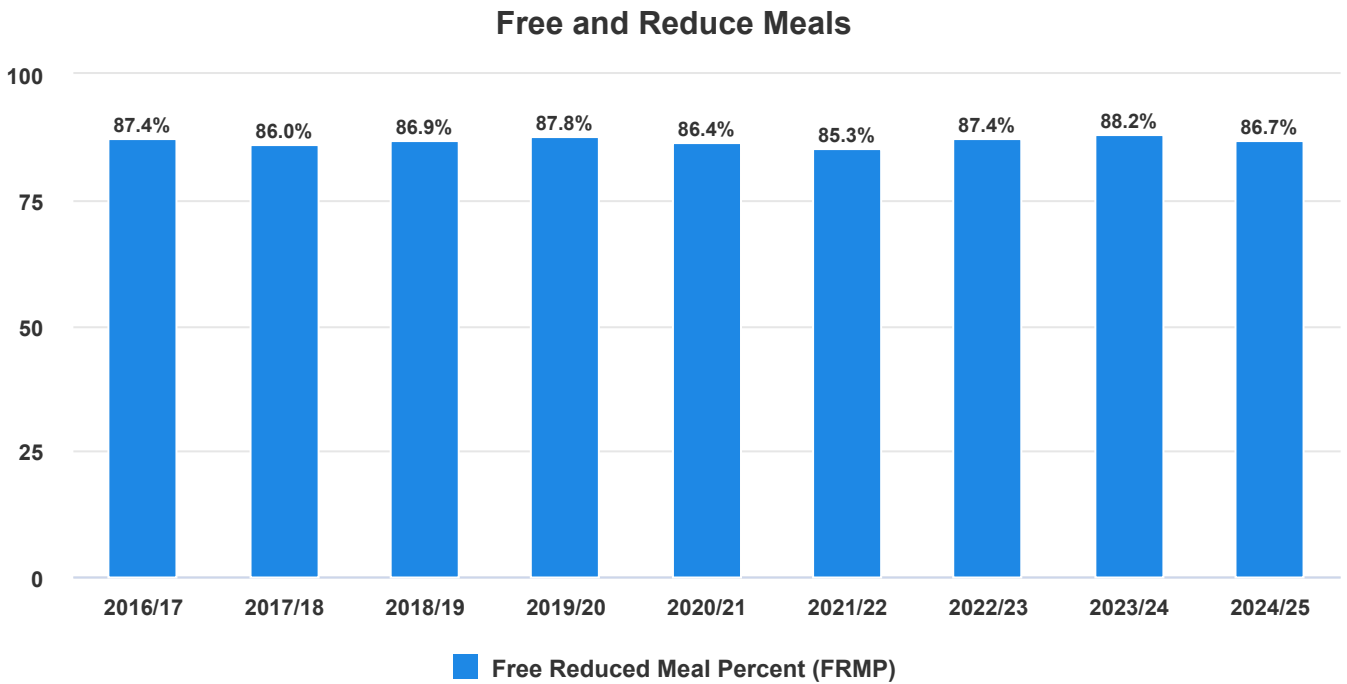
Source: DataQuest (CA Dept of Education), 4-year Adjusted Cohort Graduation Rate (2023-24 most recent year certified)



Free and Reduced Price Meal Historical Data

Fiscal Year	Total Enrollment	Unduplicated Eligible Free/Reduced Meal Counts	Free Reduced Meal Percent (FRMP)
2016/17	70,725	61,818	87.4%
2017/18	70,675	60,786	86.0%
2018/19	70,749	61,476	86.9%
2019/20	70,860	62,190	87.8%
2020/21	69,709	60,229	86.4%
2021/22	69,516	59,303	85.3%
2022/23	69,310	60,608	87.4%
2023/24	68,213	60,130	88.2%
2024/25	67,817	58,792	86.7%

*Chart shows eligible count, however ALL Fresno Unified Students receive free meals
Data **Source:** CALPADS Unduplicated Pupil Counts (UPC) for Grades K-12 (2024-25)



Free/Reduced Meals, Minority, and English Learner % - District Comparison				
Comparative Districts	% Free and Reduced Meals	% Minority	% English Learners	Total Enrollment
San Diego Unified	58.04%	75.94%	16.71%	95,300
Fresno Unified	88.20%	92.69%	20.62%	68,213
Long Beach Unified	60.40%	88.23%	16.80%	63,868
Elk Grove Unified	51.96%	85.11%	16.83%	62,166
Corona-Norco Unified	71.44%	79.53%	14.13%	50,199
San Francisco Unified	53.09%	86.42%	25.63%	48,736
San Bernardino City Unified	91.55%	96.15%	22.84%	44,655
Clovis Unified	46.45%	68.67%	4.84%	42,614
Capistrano Unified	33.50%	48.04%	8.85%	40,738
Santa Ana Unified	79.12%	99.30%	41.04%	37,630
San Juan Unified	53.61%	53.36%	19.43%	38,161
Sacramento City Unified	68.39%	83.19%	19.64%	36,539
Oakland Unified	82.13%	88.66%	32.97%	33,835

Source: CADIE 2023-24 report (most recent)

Special Education Services

The enactment of the Individuals with Disabilities Education Act codified the constitution's guarantee of equal protection under law for all children from birth to twenty-two years with disabilities, providing them with free appropriate public education that meets their education and related service needs in the least restrictive environment. Special Education is an integral part of the total public education system and provides education in a manner that promotes maximum interaction between children with disabilities and children who are not disabled, in a manner that is appropriate to the needs of both.

In 1997, California legislators passed Assembly Bill 602. This bill changed the funding structure for special Education from one based on an instructional personnel service J-50 model calculation to a population-based method. Special Education funds are allocated according to the total student population in a Special Education Local Plan Area (SELPA) rather than on the number of identified special education students. Fresno Unified is a single district SELPA. SELPA's are responsible for allocating funds for the services provided to the individual eligible students.

AB 602 was created to provide equity funding in addition to the usual Master Plan funding. AB 602 funding is based on total district ADA; Special Education ADA is not part of this funding calculation. The District's special education population continues to outpace total District enrollment growth. Although AB 602 was meant to provide equitable funding, due to the disproportionate growth rate, it insufficiently funds the high cost of special day class programs, mainly autism and severely disabled.

Community Advisory Committee (CAC)

Each SELPA is required by Education Code 56190 to have a Community Advisory Committee. The committee shall serve in an advisory capacity.

The community advisory committee shall have the authority to fulfill the responsibilities that are defined for it in the local plan. The responsibilities shall include, but need not be limited to, all the following:

1. Advising the policy and administrative entity of the district, special education local plan area, or county office, regarding the development, amendment, and review of the local plan. The entity shall review and consider comments from the community advisory committee.
2. Recommending annual priorities to be addressed by the plan.
3. Assisting in parent education and in recruiting parents and other volunteers who may contribute to the implementation of the plan.
4. Encouraging community involvement in the development and review of the local plan.
5. Supporting activities on behalf of individuals with exceptional needs.
6. Assisting in parent awareness of the importance of regular school attendance.

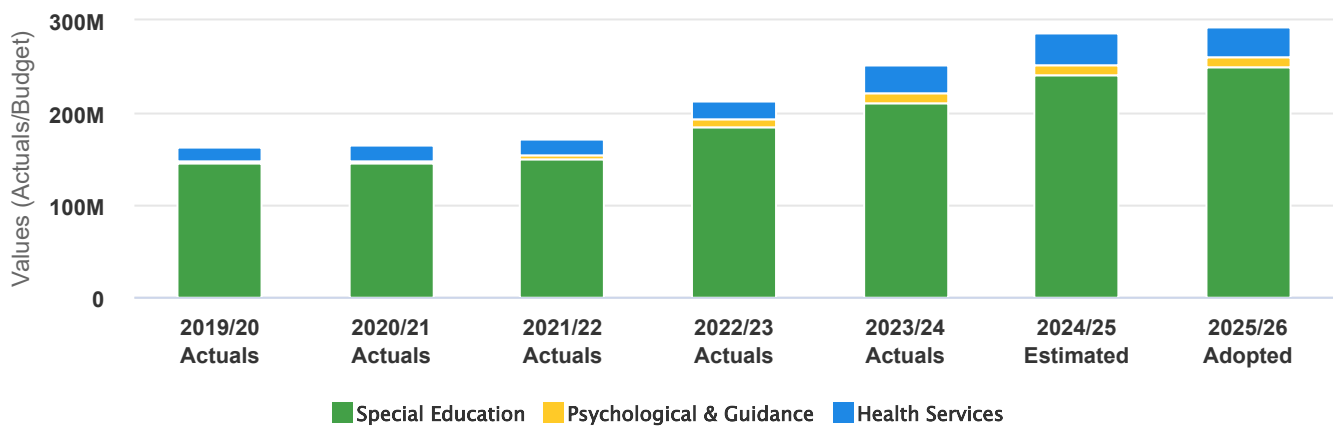
CAC's in California provide a wide range of positive parent to parent support systems including conferences, support groups, newsletter and publications, and training opportunities in addition to their advisory capacity.

For more information regarding CAC's, please go to our website: [Community Advisory Committee \(CAC\) - Fresno Unified School District](#)

Special Education Budget (Includes Health Services, Psychological & Guidance Services)

	Actuals					Estimated	Adopted Budget
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Health Services	\$ 14,142,827	\$ 16,097,699	\$ 16,029,000	\$ 19,430,000	\$ 31,420,000	\$ 35,690,000	\$ 32,600,000
Psychological & Guidance Services	3,025,039	3,338,836	4,635,000	8,970,000	10,920,000	10,200,000	10,170,000
Special Education	145,603,795	144,759,414	150,730,000	185,590,000	210,280,000	240,980,000	249,980,000
Total	\$ 162,771,661	\$ 164,195,949	\$ 171,394,000	\$ 213,990,000	\$ 252,620,000	\$ 286,870,000	\$ 292,750,000

Special Education Budget



Income and Poverty in Fresno Unified

Most Fresno Unified students are disproportionately impacted by higher concentrations of poverty than the average city in California. Fresno County ranks as the second poorest metropolitan county (Tulare ranks last) in California.* Within the City of Fresno, the US Census reports that 31.4% of children that attend Fresno Unified School District live with incomes below the Federal poverty level compared to 14.6% statewide (median household income) and 15.3% for the United States.**

The breakdown of poor residents in Fresno (% within their given race identification) is: Native Hawaiian (29.1%), Other Race (25.7%), American Indian (24.7%), Hispanic or Latino (22.2%), Black (21.2%), 2+ race (20.8%), Asian (18.5%), and White (11.4%).* It is also important to recognize that these statistics do not adequately count the homeless population. Bottom-line, poverty affects Fresno school age students to a greater degree than the statewide average.

Below you will find comparative data for both per capita income and median household income in both the City and County of Fresno, the City of Clovis, the State of California and the US. This data represents the most recent Census data, July 2024.

Sources:

*[Fresno, California \(CA\) poverty rate data - information about poor and low-income residents living in this city \(city-data.com\)](https://city-data.com/www.indexmundi.com/facts/united-states/quick-facts/california/percent-of-people-of-all-ages-in-poverty#chart)

**[SAIPE \(census.gov\)](https://www.census.gov/saipe/)

***[U.S. Census Bureau QuickFacts: United States](https://www.census.gov/quickfacts/)

Income and Poverty Comparison

	City of Fresno		City of Clovis		Fresno County		State	US	
Per Capita Income***	\$	31,012	\$	43,774	\$	31,777	\$	47,977	\$ 43,289
Median Household Income***	\$	66,804	\$	100,360	\$	71,434	\$	96,334	\$ 78,538



Salary Increases

Fresno Unified prides itself in offering both competitive salary and benefit packages to their employees. Through constant collaboration with our labor partners, employee groups, and the Governing Board we have been able to remain competitive in our immediate geographic area.

For more information regarding Collective Bargaining Agreements: [Negotiation News - Fresno Unified School District](#)

Negotiated Salary Adjustments by School Year

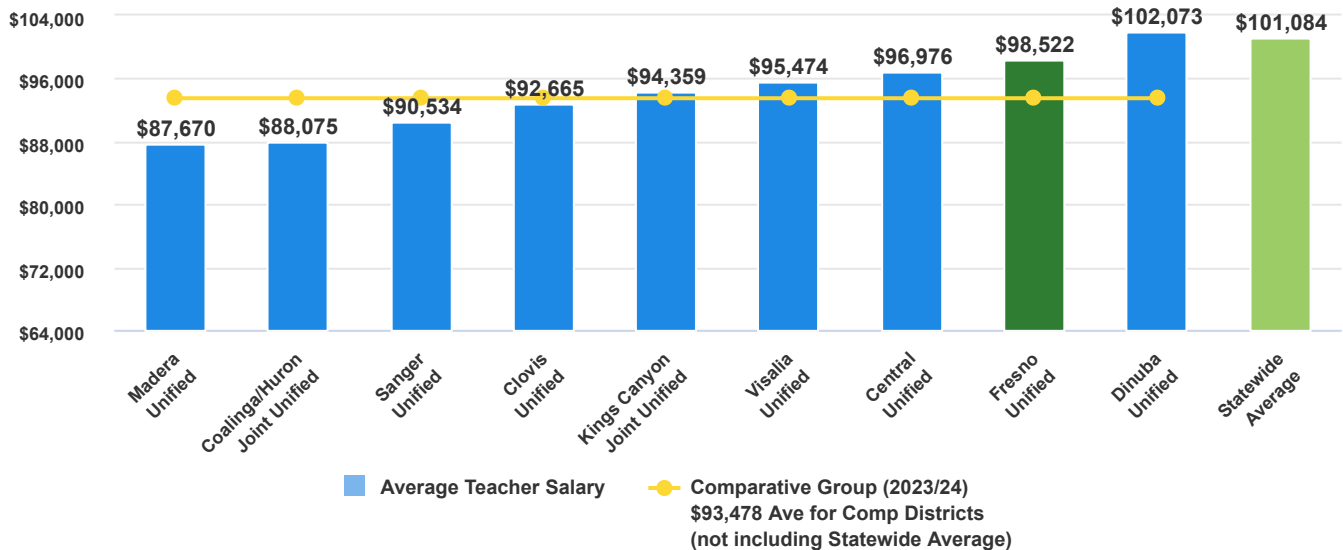
	Ongoing	Overtime
2017/18	2.0%	N/A
2018/19	3.0%	N/A
2019/20	3.0%	1.50%
2020/21*	0.0%	\$3,500 & 0.5%
2021/22	4.0%	N/A
2022/23	6.0%	\$5,000 & 0.5%
2023/24**	8.5%	N/A
2024/25	3.0%	2.50%
2025/26***	5.5%	2.50%

*Impacted by Pandemic-COLA planned at 0.00%

**New contract agreement ratified 10/31/2023

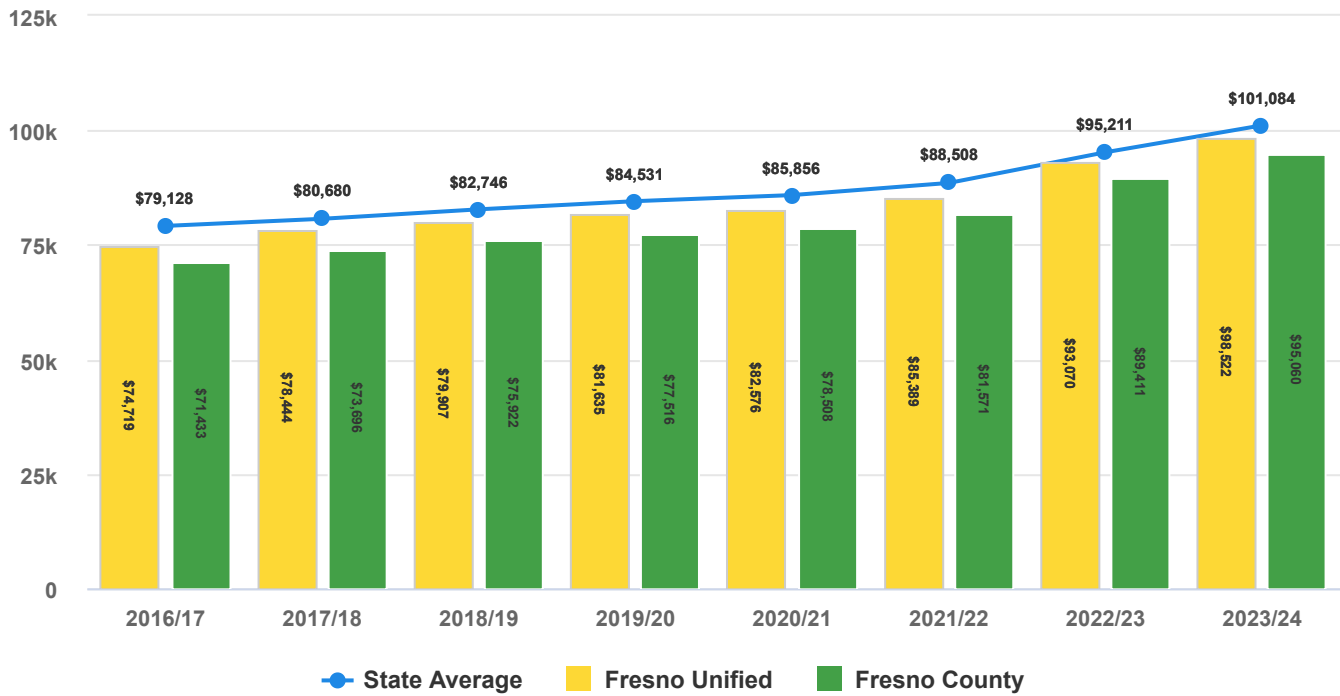
***Estimated based on proposal

Average Teacher Salary



Source: 2023-24 Salary Paid, J90 CDE (not including benefits)

Average Teacher Salary
State, Fresno Unified, Fresno County



School Finance Glossary of Terms



School Finance Glossary Of Terms

Foreword

The purpose of this glossary is to provide definitions of terms that are currently used in school business discussions. The definitions used herein are written for the layperson. The definitions are appropriate for this intended purpose. However, in their simplification, they lose some of their accuracy. This glossary should not be used as a technical guide for professionals with responsibility for implementing the many regulations associated with management of school district finances.

AB 86/130

State Funds to be used for any purpose consistent with providing in-person instruction pursuant to Ed Code Section 43522 (f), including, but not limited to: COVID-19 testing, cleaning, PPE, ventilation and other school site upgrades, salaries for certificated and classified employees providing in-person instruction or services, social and mental health support services.

AB 1200

Reference to Assembly Bill 1200 (Chapter 1213, Statutes of 1991) that imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See Education Code Section 1240 et seq. and 42131 et seq. Effective 2013/14, this program was subsumed in to the Local Control Funding Formula (LCFF).

AB 727

Reference to Assembly Bill 727 passed in 1998 which changed the definition of ADA from including excused student absences to excluding excused absences. The change in law was to have no effect on the district's total revenue. However, if the district has a higher than normal absence rate, it can result in a significant loss in revenue due to AB 727.

Account

A method of categorizing financial transactions by type.

Accountability

The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or State Department of Education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.

Account Code

A number assigned to sources of revenue, purpose of expenditures, assets, liabilities, and fund balances.

Accounting Period

The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th.

Accounts Payable

An account that reflects amounts owed by the district for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions, etc. Amounts reported here are payable within a short period of time, usually less than one year.

Accounts Receivable

An account that reflects amounts owed to the district for goods and services. These amounts should be paid to the district within a short period of time, typically within one year.

Accrual Basis Accounting

Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Achievement Gap

Student achievement tests consistently show that certain groups of children score far below children in other groups. The data documents a strong association between poverty and students' academic success or lack of it. While poverty is not unique to any ethnicity, it does exist at disproportionate rates among African Americans, Hispanics, and other minorities. The reasons behind the achievement gap are multifaceted. They do, to some degree, stem from factors that children bring with them to school. However, other factors that contribute to the gap may stem from students' school experiences.

Achievement Test

A test to measure a student's knowledge and skills.

Adult Education

Classes for students, usually adults, offered by local school districts.

Ad Valorem Taxes

Taxes based on the value of property, such as the standard property tax, are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with voter approval for capital facilities bonded indebtedness. Since Proposition 13, properties in California are adjusted to the true market value primarily at the time of property transfer.

Affordable Care Act (ACA)

A Federal law enacted to ensure that all Americans have access to affordable health insurance. The ACA mandates that employers offer health coverage for employees that work on average more than 30 hours per week or 130 hours per month.

After School Education and Safety (ASES) Program:

The After School Education and Safety Program (ASES) is the result of the voter-approved initiative, Proposition 49. This proposition amended the California Education Code (EC) Section 8482 to expand and rename the former Before and After School Learning and Safe Neighborhood Partnerships Program. The ASES Program funds the establishment of local

after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in transitional kindergarten through ninth grade.

American Rescue Plan Act (ARP Act)

Federal funding (also known as ESSER III). This funding is available to existing McKinney-Vento grantees (homeless student population). The funding is available in two rounds and is distributed on a formula based on both an LEA's share of Title One, Part A, and its enrollment of homeless children and youth in the 2018/19 and 2019/20 school years, whichever is greater. Spending window is March 13 2020-September 30, 2024. SACs resource code is 5634.

Apportionments

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriations

Funds set aside or budgeted by the state or local school districts for a specific time period and a specific purpose.

Arts, Music, and Instructional Materials Discretionary Block Grant

One-time funding established for LEAs to support standards-aligned professional development, instructional materials, arts and music education programs, and COVID personal protective equipment. These funds are required to be encumbered no later than June 30, 2026.

Assessed Valuation (AV)

The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

Associated Student Body (ASB)

An organization of students with the purpose to raise and spend money on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public-school officials.

Attendance Reports

Each school district reports its attendance three times during a school year. The First Principal Apportionment Average Daily Attendance (ADA), called the P-1 ADA or the P-1

count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last full school month ending on or before April 15. Fiscal or annual ADA is based on the count from July 1 through June 30. Historically, the final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. In addition, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Attendance Recovery Program (ARP)

Program that authorizes the LEA to operate a program to make up lost attendance for both funding and accountability.

Audit

A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.

Average Daily Attendance (ADA)

The total number of days of student attendance divided by the total number of days in the regular school year. A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students enrolled in each school and district. (This number is determined by counting students on a given day in October.) ADA is lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose (revenues) and other funding. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (See Attendance Reports).

Balance Sheet

A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.

Benefit Assessment Districts

See Maintenance Assessment Districts.

Bilingual Education

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

Bond

A written obligation to pay a specified sum of money, (face value), at a fixed time in the future, (date of maturity). Bonds generally carry interest at a fixed rate but may carry variable rates as well.

Bonded Debt Limit

The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

Bonded Indebtedness

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the electorate approves the taxes.

Bond Measure

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote, which requires greater accountability measures. Local property owners, through an increase in property taxes, repay the principal and interest. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Budget

A plan of financial operation embodying an estimate of adopted expenditures for a given period or purpose and the adopted means of funding them.

Budgeting

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

California Assessment of Student Performance and Progress (CAASPP)

The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013 and encompasses the following assessments and student participation requirements:

- Smarter Balanced Summative Assessments for English language arts/literacy (ELA) and mathematics in grades three through eight and eleven
- Alternate assessments for English language arts/literacy and mathematics in grades three through eight and eleven
- Science assessments in grades five, eight, and ten (i.e., California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA)
- Standards-based tests in Spanish (STS) for reading/language arts in grades two through eleven (optional)

California Basic Education Data System (CBEDS)

The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

California Basic Education Skills Test (CBEST)

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

California English Language Development Test (CELDT)

A test used to assess a student's language proficiency in English, specifically listening, speaking, reading, and writing.

California High School Exit Exam (CAHSEE)

The exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.

Capital Outlay

Expenditures for the replacement of equipment, major renovation, or new schools.

Career Technical Education (CTE)

A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

CARES Act

Federal Funding from CDE to provide funds to LEA's to mitigate learning loss related to COVID-19 school closures. Spending window from March 1, 2020 May 31, 2021. SACS resource code is 3220.

Categorical Aid

Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law, or by regulation. Examples include programs such as Special Education. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to LCFF revenues.

Center for Advanced Research & Technology (CART)

State-of-the-art high school, in partnership with the Clovis Unified School District and the business community designed to meet a student's technology and advanced course work needs.

Certificated/Credentialed Employees

Teachers and most administrators must meet California's requirements for a teaching credential. These requirements include having a bachelor's degree, completing additional required coursework, and passing the California Basic Educational Skills Test (CBEST).

However, teachers who have not yet acquired a credential but have an emergency permit can teach in the classroom and are counted in this category.

Certificates of Participation (COP)

A financing technique, which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement). The primary difference between a COP and a General Obligation Bond is that a General Obligation Bond is voter approved debt as opposed to a COP which is not voter approved.

Classified Personnel

Employees who hold positions that do not require credentials including aides, custodians, clerical personnel, transportation, food services, and other non-teaching personnel.

Class Size Reduction (CSR)

Initiated in the 1996–97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade. The existing CSR program was replaced in the 2013/14 fiscal year with the passage of the LCFF, which has mandates as to the allowable sizes of classes in grades K-3. The funding is now a grade span adjustment to the LCFF in grades K-3.

Classified Personnel

Employees who hold positions that do not require credentials including aides, custodians, clerical personnel, transportation, food services, and other non-teaching personnel.

Cohort

A cohort is a group of people who are around the same age. In education, it is often used to describe a group of students in the same grade, learning group, or similar demographic grouping.

Comparative Analysis

Comparative Analysis of a District's Income and Expenditures as compared to other agencies.

Concurrently Enrolled

Pupils who are enrolled both in a regular program for at least the minimum school day and in a class for adults. Such a student will generate both regular average daily attendance (ADA) for the time in the regular program and concurrently enrolled ADA for the time in Adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, a student can generate more than one unit of ADA.

Consumer Price Index (CPI)

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. The Consumer Price Index is one of several measures of economic change. Salary adjustments and other costs can be linked to the Consumer Price Index, which is sometimes used as a factor to measure inflation.

Content Standards Test (CST)

A test specifically for California schools aligned with State standards that describe what students should know and be able to do in each grade level. The test is given to students in grades 2 through 11 as part of the State's STAR Program.

Contribution

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts, which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general-purpose funds to special purpose programs.

Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

The U.S. Congress passed this Act on March 27, 2020 in response to COVID-19. This Act provides states with both funding and streamlined waivers to give State educational agencies (SEAs) necessary flexibilities to respond to the COVID-19 pandemic. The two main funding sources for this Act are the Elementary and Secondary Emergency Relief Fund (ESSER I Fund) and the Governor's Emergency Education Relief Fund (GEER I Fund). This funding provides local educational agencies (LEAs) with emergency relief funds to address the impact the pandemic continues to have on elementary and secondary schools across the nation.

Coronavirus Response and Relief and Supplemental Appropriations Act (CRRSA Act)

Enacted on December 27, 2020, this is the second federal relief stimulus funding package in response to the COVID-19 pandemic. The two main funding sources are the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund) and the Governor's Emergency Education Relief Fund (GEER II Fund).

Cost of Living Adjustment (COLA)

An increase in funding for schools from the state or federal government due to inflation. In California, the law states that schools should receive a certain Cost of Living Adjustment based on the Implicit Price Deflator for State and Local Government Purchases of Goods and Services. (See Education Code Section 42238.1)

Credit Rating

A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies – Moody's Investors Services, Standard and Poor's, and Fitch Investment Services.

Criteria and Standards

Local district budgets must meet state-adopted provisions of criteria and standards. These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. (See Education Code Sections 33127 et seq.)

Current Operating Expenditures

Education expenditures for the daily operation of the school programs such as expenditures for administration, instruction, health services, transportation, and operation and maintenance of plant.

Debt Service

Expenditures for the payment of principal and interest on long-term obligations. Deferred Maintenance Major repairs of buildings and equipment by school districts. The District allocates a portion of its funds to deferred maintenance projects.

Deficit Factor

When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Deficit Spending

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Deficits

Funding shortfalls occur when the State appropriations are insufficient to fund local district and county entitlements.

Developer Fees

A charge per square foot on residential and commercial construction within a school district. These fees are charged both to developers of new properties and to property owners who remodel and is based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.

Due To/From Other Funds

Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must always equal the aggregate amount of interfund receivables.

Economic Impact Aid (EIA)

State categorical aid for districts with concentrations of children who are transient, from low-income families, or English-Language Learners. Due to the implementation of the Local Control Funding Formula (LCFF), this grant has been rolled into LCFF supplemental funding.

Education Code

Laws from the State that govern school districts, county offices of education, etc. These can be found at <http://www.cde.ca.gov/re/lr/cl>.

Education Revenue Augmentation Fund (ERAF)

The fund used to collect the property taxes shifted from cities, the county, and special districts within each county prior to their distribution to K-14 school agencies.

Employee Benefits

Amounts paid by the school system on behalf of employees. These amounts are not included in the gross salary but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS –State Teachers’ Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers’ compensation payments; and (5) payments made to personnel on sabbatical leave.

Encumbrances

Purchase orders, contracts for salary, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual goods or services are delivered to the school district.

Ending Balance

Generally, a reference to a school district’s net ending balance of their General Fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance, which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL)

Student who has not yet mastered the English language.

English Language Arts (ELA)

All academic disciplines related to reading and the use of the English language in communication.

Enrollment

The total number of pupils enrolled, whether part-time, full-time, resident, or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in homebound instruction or a non-graduate enrolled in qualifying alternative programs.

Entitlement

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Equalization Aid

The extra state aid provided in some years (such as 1995/96) to a low revenue district to increase its base revenue limit toward the statewide average.

Equity

The Local Control Funding Formula (LCFF) Equity Multiplier provides additional funding to local educational agencies (LEAs) for allocation to school sites with prior year non stability rates greater than 25 percent and prior year socioeconomically disadvantaged pupil rates greater than 70 percent. Equity Multiplier funding is required to be used to provide evidence-based services and supports for students at these school sites.

ESSER I (CARES Act)

Federal funding from CDE to address the impact of COVID-19. Spending window from March 13, 2020-September 30, 2022. SACs resource code 3210.

ESSER II (CRRSA Act)

Federal funding, same as ESSER I Fund (CARES Act): Calls out “additional” LEA allowable uses of funds such as preparing schools for re-opening, testing, repairing, and upgrading projects to improve air quality in school buildings. March 13, 2020-September 30, 2023. SACs resource code 3212.

ESSER III (ARP Act)

Federal funding, same as ESSER I and ESSER II: Calls out “additional” LEA allowable uses of funds such as developing strategies and implementing public health protocols, including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to maintain the health and safety of students, educators, and other staff. Spending window March 13, 2020-September 30, 2024. SACs resource code 80% 3213 and 20% 3214.

ESSER II SEA Reserve (CRRSA Act)

Federal Funds used for Extended Learning Opportunities. Funds should be used for supplemental instruction and support. Spending window March 13, 2020-September 30, 2023. SACs resource code 3216.

ESSER III SEA Reserve/Emergency Needs (ARP Act)

Federal Funds used for Extended Learning Opportunities. Funds should be used for supplemental instruction and support. Spending window March 13, 2020-September 30, 2024. SACs resource code 3218.

ESSER III SEA Reserve/Learning Loss (ARP Act)

Federal Funds used for Extended Learning Opportunities. Funds should be used for supplemental instruction and support. Spending window March 13, 2020-September 30, 2024. SACs resource code 3219.

Expanded Learning Opportunities Program (ELOP)

State Funds to be used for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade. “Expanded Learning” means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. These programs are student-centered, results driven, include community patterns, and complement, but do not replicate, learning activities in the regular school day and year.

Every Student Succeeds Act (ESSA)

Much of Federal funding for K-12 schools comes from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. In 2002, the No Child Left Behind (NCLB) Act was enacted. This represented a significant step forward for education improvement. In 2015, Congress reauthorized ESEA with ESSA to create a better law that focused on preparing all students for success in college and careers. In 2017/18, California was in a transition period from NCLB to ESSA. The state is reviewing Federal requirements in the new law and is updating its assessments and benchmarks to conform to its requirements.

Expenditures

Charges incurred, whether paid or unpaid, which are presumed to benefit the school district’s current fiscal year.

Expenditures:

- Construction Expenditures
 - ◆ Include expenditures for new school construction, including renovation and expansion. They include expenditures on land, buildings, and equipment for new and remodeled facilities
- Expenditure Per Pupil
 - ◆ The amount of money spent on education by a school district or the state, divided by the number of students educated. For most official purposes, the number of students is determined by average daily attendance (ADA). (See Revenues Per Pupil)
- Instructional Expenditures
 - ◆ Current expenditures for activities directly associated with the interaction between teachers and students
 - ◆ These include teacher salaries and benefits, supplies (i.e. textbooks), and purchased instructional services
- Interest On Debt Expenditures
 - ◆ Expenditures for interest on long-term debt (i.e. obligations of more than 1 year)
- Replacement Equipment Expenditures

- ◆ Include expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over \$25,000
- Support Services Expenditures
 - ◆ Current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (i.e. nurses, therapists, and guidance counselors), student transportation, instructional staff support (i.e. librarians, instructional specialists), school district administration, business services, research, and data processing

Fact Finding

The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by the Public Employment Relations Board, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties. (See Government Code Section 3540 et. al.)

Financial Statements

The document is published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.

First Principal Apportionment

The statutory date (February 20) by which the State Department of Education must first calculate district and county funding entitlements.

Fiscal Crisis and Management Assistance Team (FCMAT)

The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.

Fiscal Year

Twelve calendar months, in California, is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30.

Fixed Assets

Property of a permanent nature having continuing value; e.g., land, buildings, and equipment.

Free/Reduced Price Meals

A federal program to provide food, typically lunch and/or breakfast, for students from low-income families. The number of students participating in the National School Lunch Program is increasingly being used to measure the poverty level of a school or district population. The number of children in this program can affect schools or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full-Time Equivalent (FTE)

The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Fund

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

- Funds:
 - ◆ General Funds - The General Fund is used to account for the ordinary operations of the District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities
 - ◆ Special Revenue Funds - Established to account for the proceeds from specific revenue sources, which (by law) are restricted to the financing of particular activities
 - ◆ Student Activity Special Revenue Fund - Used to account for funds raised and spent by student organizations; these are regulated by specific fundraising and spending rules and are subject to audit by the district
 - ◆ Adult Education Fund - Used to account separately for federal, state, and local revenue for adult education programs
 - ◆ Charter Schools Fund - Used to account separately for federal, state, and local revenue for charter school programs
 - ◆ Child Development Fund - Used to account separately for federal, state, and local revenue to operate child development programs
 - ◆ Cafeteria Fund - Used to account separately for federal, state, and local revenue to operate the food service program
 - ◆ Deferred Maintenance Fund - Used to account separately for Local Education Agency's contributions for deferred maintenance purposes
 - ◆ Capital Project Funds - Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities
 - ◆ Building Fund - Exists primarily to account separately for proceeds from the sale of bonds
 - ◆ Capital Facilities Fund - Used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances or private agreements between the Local Education Agency and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund
 - ◆ County School Facilities Fund - Used primarily to account for apportionments received from State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization, and facility hardship grants

- ◆ Special Reserve for Capital Outlay Projects Sub-fund (SRCPPF) - Exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues that may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property with the option to purchase; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and, (3) excess amounts sufficient to pay all unpaid bond obligations
- ◆ Debt Service Funds - Debt service funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term obligations
- ◆ Bond Interest and Redemption Fund - Used for the repayment of bonds issued for a Local Education Agency (Education Code sections 15125-15262, Bond Interest and Sinking Fund)
- ◆ Debt Service Fund for Blended Component Units - This fund is used to account for the accumulation of resources for the payment of principal and interest on Certificates of Participation that are issued by financing corporations that are considered blended component units of the school district under Generally Accepted Accounting Principles (GAAP)
- ◆ Internal Service Fund - Established for all the District's self-insurance funds: Health, Workers' Compensation, and Defined Benefits
- ◆ Retiree Benefit Fund: Exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both

Fund Balance

The excess of the assets of a fund over its liabilities of governmental and similar trust fund.

Gann Spending Limit

A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. In November 1979, California voters approved the late Paul Gann's Proposition 4 to limit the amount of tax money that state and local governments, including school districts, could legally spend. Using 1978/79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population or, for school agencies, change in average daily attendance (ADA). Proposition 111, adopted in June 1990, and amended the Gann Limit inflation factor to be based only on the change in per capita personal income.

GEER I (CARES Act)

Federal Funding from CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Spending window March 13, 2020-September 30, 2022. SACs resource code 3215.

General Aid

State aid which is not limited to any specific program, purpose, or target population but which may be used to finance the general educational program as determined by the recipient district.

Generally Accepted Accounting Principles (GAAP)

Uniform standards and guidelines to financial accounting and reporting which govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define standard accounting practices.

General Fund

Accounting term used by the State and school districts to differentiate general revenue and expenditures from those placed in separate budget categories for specific uses, such as the Cafeteria Fund.

General Ledger

A basic group of accounts that record all transactions of a fund or entity.

General Obligation Bonds (GO Bonds)

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. GO bonds are financed by an increase in property taxes. School districts can seek either two-thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

General Purpose Funding

California school districts receive general-purpose money based on a per pupil revenue limit. They have discretion to spend this money as they see fit for the day-to-day operation of schools, including everything from salaries to the **electric bill**.

General Purpose Revenue (GPR)

The category of revenue raised by the state that is not designated for specific purposes. GPR generally includes revenue raised from sales and use taxes and state income taxes.

General Purpose Tax Rate

The district's tax rate is determined by statute as interpreted by Fresno County Controller/Auditor/Tax Collector.

General Reserve

A budget item which sets aside a reserve fund to start the following fiscal year and cannot be used during the budget year.

Governmental Accounting Standards Board (GASB)

Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. GASB

has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as Generally Accepted Accounting Principles (GAAP). GASB and FASB are not governmental agencies.

Governmental Accounting Standards Board Statement No. 34 (GASB 34)

An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three-year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The government-wide financial statements include financial information by function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.

Healthy Fitness Zone

Criterion-referenced standards used to evaluate fitness performance. The standards represent a level of fitness that offers some degree of protection against diseases that result from sedentary living.

High Expenditure Districts

Districts in which the LCFF per child is greater than the state average for similar districts. Most high expenditure districts were formerly called high wealth because their assessed value per ADA was significantly above the statewide average.

Highly Qualified Teacher

According to the Every Student Succeeds Act (ESSA), a highly qualified teacher is one who has obtained full state teacher certification or has passed the state teacher licensing examination and holds a license to teach in the state; holds a minimum of a bachelor's degree; and has demonstrated subject area competence in each of the academic subjects in which the teacher teaches.

Implicit Price Deflator

A measure of inflation used to compare expenditures over a period of time. The State uses the Implicit Price Deflator for State and Local Government Purchases of Goods and Services to calculate increases to revenue limits.

Indirect Cost Rate

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Indirect Expense and Overhead

Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Examples of indirect costs include expenses for the Board of Education, Superintendent, plant operations, and business office staff.

Individuals with Disabilities Education Act (IDEA)

The Individuals with Disabilities Education Act is a law that makes available a free and appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children as well as supports early intervention services for infants and toddlers and their families, and awards competitive discretionary grants.

Individualized Education Program (IEP)

A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program consists of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Intervention Programs

In general, programs that provide extra support and resources to help improve student or school performance. In California, under the State's Public Schools Accountability Act (PSAA), schools that do not meet Academic Performance Index (API) growth targets within 12 months of implementation of an improvement plan are subject to local interventions such as the reassignment of school personnel, negotiation of site-specific amendments to collective bargaining agreements, or other changes deemed appropriate. Schools that do not meet growth targets or demonstrate significant growth within 24 months of implementation will be subject to state actions.

Joint Health Management Board (JHMB)

The Joint Health Management Board functions ensure that the District's employee-benefit plans meet the requirements of each union's collective bargaining agreement and contracts, while maintaining the most affordable benefits available for both the District and its employees and retirees. It is composed of members from several groups working within the Fresno Unified School District, including management and representatives from each of the unions with members working within the District.

Joint Powers Authority (JPA)

An agreement among school districts to share services or responsibilities. A Joint Powers Board, made up of representatives of the districts, governs the JPA.

Joint School Districts

School districts with boundaries that cross county lines.

Least Restrictive Environment

Federal law requires students with disabilities be placed so that they can, to the extent appropriate to their individual needs and abilities, be educated with students who are non-disabled.

Legislative Analyst's Office (LAO)

The Office of the Legislative Analyst (LAO) is a nonpartisan office within the state government that gives fiscal and policy advice to the California Legislature. The LAO provides analysis of adopted state budgets and offers the public information about state initiatives and ballot propositions.

Library Media Center (LMC)

A facility where a variety of information derived from print, non-print and information technology sources is kept for use but not for sale.

Local Control Accountability Plan (LCAP)

The LCAP is the LCFF's mechanism for achieving transparency and engagement. It is the way that school districts are required to share performance data, needs, actions, and anticipated outcomes that guide the use of available LCFF funding. Before the start of the 2014-15 school year, each school district had to have a Board approved Local Control and Accountability Plan prior to the adoption of their budget. According to Education Code section 52060, the LCAP must describe the annual goals for all students including details for low-income, English learners and foster youth that address state and local priorities. The LCAP must also describe the specific actions that the district will take to achieve the goals it has identified with budget details that show the level and type of state expenditures made to support these actions. The state priorities are expressed as metrics for which districts are expected to develop performance measures to demonstrate how LCFF and the LCAP support student outcomes. The State priorities are as follows:

- ◆ Student Achievement
- ◆ Student Engagement
- ◆ Other Student Outcomes
- ◆ School Climate
- ◆ Parent Involvement
- ◆ Basic Services
- ◆ Implementation of State Standards
- ◆ Course Access

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) replaces the previous K-12 finance system. The LCFF includes the following components for school districts and charter schools:

- Provides a base grant for each LEA per average daily attendance (ADA). The actual base grants vary based on grade span; for 2024/25: K-3 \$10,026 per ADA; 4-6 \$10,176 per ADA; 7-8 \$10,478 per ADA; 9-12 \$12,141 per ADA
- The LCFF provides an adjustment of 10.4 percent on the base grant amount for kindergarten through grade three (K-3), 2024/25 \$1,043 per ADA
- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12), \$316 per ADA
- Provides a supplemental grant equal to 20 percent of the adjusted base grant for targeted disadvantaged students
 - ◆ Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count)
- Provides a concentration grant equal to 65 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment
- Provides for additional funding based on an "economic recovery target" to ensure that virtually all districts are at least restored to their 2007/08 state funding levels (adjusted for inflation) and guarantees a minimum amount of state aid to LEAs

Local Education Agency (LEA)

A public board of education or other public authority legally constituted within a state for either administrative control or direction of, or to perform a service function for, public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a state, or for a combination of school districts or counties as are recognized in a state as an administrative agency for its public elementary or secondary school. Fresno Unified School District (FUSD) is its own LEA.

Lottery

Scratch tickets and lotto games, which began in California in October 1985. At least 34% of lottery proceeds are distributed to districts based on enrollment of kindergarten through university students.

Maintenance Assessment Districts

Local agencies, including school agencies, may charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). School agencies can impose the fee by a vote of the local governing board only, but the agency must show a benefit to each fee payer.

Maintenance Factor

See Proposition 98.

Mandated Costs

School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIII B, Section 6.

Master Plan for Special Education

California categorical program for the education of all children with disabilities originally enacted in 1980 and amended frequently since then.

MediCal

MediCal is California's Medicaid health care program that provides a variety of medical services for children and adults with limited income and resources. It is funded by federal and state taxes and serves low-income individuals, including families, seniors, and persons with disabilities.

Mentor Teacher

A specially selected teacher who receives a stipend to work with new and inexperienced teachers on curriculum and instruction.

Migrant Education

The Migrant Education program was designed to supplement the educational and health needs of students who are the children of migrant workers. It provides instructional, health, support, and counseling services for school age migrant children and preschoolers.

Miscellaneous Funds

Local revenues received from royalties, bonuses, and other payments in-lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

Multi-Purpose Room (MPR)

A room within a school that is used for a variety of purposes, such as a cafeteria, assembly forum or sports arena.

Multi-Track Schools/Multi-Track Year Round

A schedule of classes throughout the calendar year to fully utilize school facilities. Students attend about three-quarters of the time, in various schedules determined by each district.

Net Assets

The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district's financial condition.

No Child Left Behind Act (NCLB)

Much of federal funding for K–12 schools come from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. The 2002 ESEA reauthorization is called the No Child Left Behind Act (NCLB). NCLB modifies the original ESEA, as have previous reauthorizations, and increases the federal focus on disadvantaged pupils, including English learners and students who live in poverty. The law also strengthens federal support for a

standards-based reform agenda including high academic standards for all students; extra support to help students and schools meet those standards; and greater accountability for the results, particularly as measured by student performance on standardized tests. NCLB also provides funds to support innovative programs such as charter schools and create out-of-school programs. Besides providing funds to prepare, train, recruit, and retain high quality teachers, the law has also placed attention on the need for high quality teachers and the unequal distribution of credentialed teachers, setting guidelines for states to use in defining a highly qualified teacher. Further, it mandates that only teachers fitting the state description are to be hired at schools that receive Title I funding (for students living in poverty). NCLB also sets requirements for non-credentialed teaching assistants (or instructional aides). In addition, it supports the right of parents to transfer their children to a different school if their school is low performing or unsafe. NCLB was replaced in 2015 with Every Student Succeeds Act (ESSA).

Object of Expenditures

As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personnel services, contractual services, materials and supplies).

- Certificated Salaries 1000 - Expenditures for full-time, part-time, and prorated portions of salaries for all certificated personnel
- Classified Salaries 2000 - Expenditures for full-time, part-time, and prorated portions of salaries for all classified personnel
- Employee Benefits 3000 - Expenditures for employer's contributions to retirement plans and for health and welfare benefits for employees and/or their dependents, retired employees, and board members
- Books and Supplies 4000 - Books, supplies, equipment under \$25,000 and equipment replacement for instruction and other district operations, such as administration and maintenance
- Contracted Services and Other Operating 5000 - Expenditures for consultants, lecturers, Western Association of Schools and Colleges (WASC) reports and testing services, services provided by the County Superintendent of Schools or other school districts, travel, conferences, membership, dues, insurance, utilities, rentals, leases, legal assistance, elections, audits, other contracted services, and inter-program charges and credits for direct services
- Capital Outlay 6000 - Expenditures over \$25,000 for sites and improvement of buildings, books and media for new school libraries, or major expansion of school libraries, and new equipment
- Other Outgo 7000 - Expenditures for the retirement of debt, outgoing tuition, interfund transfers, other transfers, and appropriations for contingencies

Organized Associated Student Body (ASB)

ASB organizations are either organized (secondary) or unorganized (elementary). Student organizations in intermediate schools and high schools are called Organized Student Body

Associations because the students organize their activities around student clubs and a student council. See Unorganized Associated Student Body for elementary ASB.

Parcel Tax

In California, an assessment on each parcel of property that must be approved by two-thirds of the voters in a school district. When proposing parcel tax elections, districts indicate how the money will be used, generally for educational programs. Money from parcel taxes is usually not used for school construction or renovation, which is normally financed through a general obligation bond measure. (See Government Code Section 50079, et al.)

Per Capita Personal Income

Total personal income from all sources prior to taxation, divided by the number of residents in a state.

Permissive Override Tax

Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a School Board to be levied. Districts, due to the limitations in property taxes from Proposition 13, are no longer allowed to levy such taxes.

PL94-142

Federal law that mandates a free and appropriate education for all children with disabilities.

PPE

Personal protective equipment worn to minimize exposure to hazards that cause serious workplace injuries and illnesses. During the pandemic, funding was used to purchase PPE items such as masks, gloves, gowns, and face shields.

Prior Year's Taxes

Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the Local Control Funding Formula.

Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Program

Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Proposition 98 (1988)

An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in

excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called Test 1 and Test 2, unless an alternative formula, known as Test 3, applies.

- Test 1 originally provided that K-14 school agencies shall receive at about 41% of state general fund tax revenues in each year, the same percentage as was appropriated for K-12 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-12 agencies, the Test 1 percentage has been reset at 34.0%
- Test 2 provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-14 ADA and an inflation factor equal to the annual percentage change in per capita personal income
- Test 3 only applies in years when the annual percentage change in per capita state general fund tax revenues plus one-half percent is lower than the Test 2 inflation factor (i.e. change in per capita personal income), and in this case the Test 2 inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus one half percent

One of the provisions of Proposition 98/111 is that if the minimum funding level is reduced due either to Test 3 or the suspension of the minimum funding level by the Legislature and Governor, a maintenance factor is calculated as the amount of the funding reduction. In subsequent years when state taxes grow quickly, this maintenance factor is added to the minimum funding level until the funding base is fully restored.

Proposition 13 (1978)

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required two thirds vote to change existing or levy other new taxes.

Proposition 28 - Arts and Music in Schools

Proposition 28, was approved by California voters in November 2022 and establishes a funding guarantee for arts and music education in public schools from preschool through 12th grade. The goal is to provide an ongoing source of funding to supplement arts and music education programs without raising taxes, ensuring that every student has access to these essential programs.

Proposition 51

Passed in November 2016. Authorized \$9 billion in state general obligation bonds: \$3 billion for new construction, \$3 billion for modernization of K-12 public school facilities, \$1 billion for charter schools and career technical education facilities, and \$2 billion for California Community College facilities.

Proprietary Fund

A fund that meets the criteria established by Governmental Accounting Standards Board (GASB) as a business-type activity. Generally, charges for services would comprise a significant element of the total revenues in a proprietary fund. A for-profit Food Service Fund is the most common school district proprietary fund.

Public Employees' Retirement System (PERS or CALPERS)

State law requires that classified employees, their employer, and the State to contribute to this retirement fund. The fund is the largest public pension fund in the world with over \$150 billion in investments.

Public Employment Relations Board (PERB)

Five persons appointed by the Governor to regulate collective bargaining between site and school employers and employee organizations. (See Government Code Sections 3541, et al.)

Purchase Order

An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school district, the amount of the purchase, the fund from which the purchase is being made (general, building or bond fund), an accounting code to which the purchase shall be applied, and the signature or initial approval of the designated central office personnel responsible for approving the ordering of goods.

Reserves

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Resource Specialist Program (RSP)

The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the general education setting and offering instruction on a more individualized basis.

Revenues

All funds received from external sources, net of refunds, and correcting transactions. Non-cash transactions such as receipt of services, commodities, or other receipts in kind are excluded, as are funds received from the issuance of debt, liquidation of investments, and non-routine sale of property.

- Federal Revenues include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary
- Local Revenues include revenues from such sources as local property and non-property taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food services

- Revenues per Pupil is the total amount of revenues from all sources received by a school district or state, divided by the number of students as determined, most often, by average daily attendance (ADA). Unlike expenditures per pupil, this formula is based on income per pupil rather than on what is spent per pupil. (See Expenditures per Pupil). Local Control Funding Formula (LCFF) is the amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The LCFF limit is composed of a base, supplemental and concentration grants as applicable per ADA. Those rates are then multiplied by the ADA of each applicable grade span. Additional factors are used in the final determination of the funding
- State Revenues include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary

Revolving Cash Fund

A stated amount of money used primarily for emergency, small, or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Salaries

Compensation for certificated and classified employees.

SB 98/920

State funding from the CDE to provide LEA's with funds to mitigate learning loss related to COVID-19 school closures. Spending window March 1, 2020-June 30, 2021. SACs resource code 7420.

School Assessment and Review Team (SART)

A method for involving parents and the community in supporting student and school excellence. This committee allows members to participate in decision-making processes and evaluation of quality programs for students.

School Boards

Law governs every school district in California governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and makes hiring decisions for the district superintendent.

School Districts - What is a school district?

There are three types of school districts: elementary, high school, and unified. An elementary district is generally kindergarten through eighth grade (K-8); high school is generally grades 9 through 12; unified is kindergarten through 12th grade (K-12).

School Facility Improvement District (SFID)

Beginning in 1998, school districts could establish a SFID, which taxes just a portion of the school district but is a general obligation bond (GO bond) based on the value of the property. Beginning in July 2001, the voter-approved threshold for SFIDs changed from two-thirds to 55% with added accountability provisions.

School Improvement Programs (SIP)

Money granted by the state to selected schools to carry out a plan developed by the school site council for improvement of the school's program.

School Plan for Student Achievement (SPSA)

The school plan is developed in conjunction with work with the School Site Councils to develop, review, and evaluate school improvement programs and school budgets. Equity-based principles are utilized based on the populations of socioeconomically disadvantaged, foster youth, and English language learners to determine allocations.

School Site Councils

The school site council is a group of teachers, parents, classified employees, and students (at secondary level) that works with the principal to develop, review, and evaluate school improvement programs and school budgets. The members of the site council are elected by their peers and are responsible for reviewing the progress of the school toward achieving their goals.

School Wide Programs

School wide programs use Title I money to support comprehensive school improvement efforts and help all students, particularly low-achieving and at-risk students, meet state standards at particular schools. To qualify as a Title I school wide program, at least 40% of a school's students must be considered low income. School wide programs can provide Title I services and support to all the children in the school, regardless of income level. School wide programs have more flexibility than targeted assistance programs when using Title I funds. For example, schools operating school wide programs can combine Title I funds with other federal, state, and local funding to finance a more comprehensive approach.

Scope of Bargaining

The range of subjects that are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the government code. The Public Employment Relations Board and the courts are responsible for interpreting disputes about scope.

Second Principal Apportionment

The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements.

Secured Property

Property, which cannot be moved, such as homes and factories.

Secured Roll

That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Senate Bill 90/1972 (SB 90)

Reference to Senate Bill 90/1972 that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per ADA amount is the historical base for all subsequent revenue limit calculations.

Senate Bill 813/1983 (SB 813)

Reference to Senate Bill 813/1983 that provided a series of education reforms in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Sequestration

U.S. legal procedure in which automatic spending cuts are triggered.

Serrano Decision

In 1974, the California Superior Court in Los Angeles ruled in the Serrano vs. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the Equal Protection clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time complied with the earlier Court order. The case was subsequently appealed to the appellate Court that upheld the Superior Court ruling. In March 1989, all the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

Site Based Budgeting

A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

Smarter Balanced Assessment Consortium

The Smarter Balanced Assessment Consortium is a service provided by a public institution (University of California, Los Angeles), governed by member states/territories and funded with member state/territory fees. Smarter Balanced has developed assessments to accurately measure student progress toward college and career readiness in English language arts/literacy (ELA) and mathematics.

Special Day Class (SDC)

Special Day Class is a self-contained classroom for special education students needing a more restrictive placement than RSP. SDC may provide a safer, more structured environment for learning with a small adult/student ratio.

Special Education

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

Special Education Local Plan Area (SELPA)

All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.

Special Reserve for Capital Outlay Projects Sub-Fund (SRCPF)

This sub-fund was created to account for revenue and expenditures for capital projects not eligible for local and state bonds.

Standardized Account Code Structure (SACS)

Standardized Account Code Structure is a method for school agencies to account for their revenues and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts are required to account by this method.

State Allocation Board (SAB)

A regulatory agency, which controls most state-aided capital outlay and distributes funds for them.

State School Fund

Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

State Teachers' Retirement System (STRS or CALSTRS)

State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

STRS on Behalf

GASB 68 requires employers to recognize their proportionate share of the State's STRS liability on the District general ledger.

Student Services and School Attendance Officer

See Truant Officer.

Students with Disabilities (SWD)

The official classification, specified by the federal government, to describe students requiring special education services based on their disability.

Supplemental Roll

An additional property tax assessment required by local county auditors due to a revision in the AB 8 tax collections. The roll is for those properties for which occupancy permits are issued after the property tax lien date, built prior to the end of the fiscal year; i.e. between March 1 and June 30.

Supplemental Services

Students from low-income families who are attending schools that have been identified as failing for two years are eligible to receive outside tutoring for academic assistance under Every Student Succeeds Act (ESSA). Parents can choose the appropriate services for their child from a list of approved providers. The school district provides the services.

Supplies

Supplies for instruction include class textbooks and other instructional materials.

Targeted Assistance Schools (TAS)

Title I schools that are ineligible for a school wide program or choose not to operate a school wide program are considered targeted assistance schools. These schools use Title I funds to provide services to eligible students who are identified as having the greatest need for special assistance in meeting the state content standards.

Tax Rate

The amount of tax stated in terms of a unit of the tax base.

Tax Rate Limit

The maximum rate of tax that a governmental unit may levy.

Test 1/Test 2/Test 3

See Proposition 98

Title I

A federal program that provides funds for educationally disadvantaged students, including the children of migrant workers. Funding is based on the number of low-income children in a school, generally those eligible for the free/reduced price meals program. Title I is intended to supplement, not replace, State and district funds. The funds are distributed to school districts, which make allocations to eligible schools, according to criteria in the federal law. Schools receiving Title I monies are supposed to involve parents in deciding how those funds are spent and in reviewing progress. See Every Student Succeeds Act (ESSA), School wide Programs, and Targeted Assistance Schools (TAS).

Truant Officer

An official who investigates unauthorized absences from school.

Tuition

Fees paid to school districts outside the state, and to private schools both inside the state and outside the state, for educating elementary and secondary school students (grades pre-kindergarten through grade 12). Special needs children who cannot receive the education and services they require within their school district are sometimes sent to private schools.

Unduplicated Count

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. It also refers to the percentage of students who qualify for free or reduced-price meals, English learners, homeless or foster youth. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unduplicated Pupil Percentage (UPP)

The percentage of target students a district has compared to their total enrollment.

Unencumbered Balance

That portion of an appropriation or allotment not yet expended or obligated.

Unorganized Associated Student Body (ASB)

ASB organizations are either organized (secondary) or unorganized (elementary). Student organizations in elementary schools are unorganized student body associations because the students do not form clubs or a student council. While students in the elementary schools do raise funds, they have only limited involvement in decisions about the fund-raising events and how the funds are to be spent. The governing board delegates authority to oversee the raising and spending of funds to the school principal or designee. (See Organized Associated Student Body for secondary ASB)

Unearned Revenue

Revenue received in a given fiscal year but not earned until after the fiscal year has ended. For example, funds collected from parents for their child's food service account that remain in the account for use in the next school year.

Unsecured Property

Moveable property such as boats and airplanes. This property is taxed at the previous year's secured property tax rate.

Unsecured Roll




That portion of assessed property that is movable, such as boats and airplanes.

Waivers

Permission from the State Board of Education or in some cases, from the Superintendent of Public Instruction to set aside the requirements of an Education Code provision upon the request of a school district. (See Education Code Section 33050.)

Warrant

A written order approved by the Board drawn to pay a specified amount to a designated payee.

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