

Fresno Unified School District
Board Agenda Item

BOARD MEETING DATE: October 15, 2025

ACTION REQUESTED: APPROVE

TITLE AND SUBJECT: Approve Budget Revision No. 1 for Fiscal Year 2025/26

ITEM DESCRIPTION: Included in the Board material is Budget Revision No. 1 for fiscal year 2025/26. Periodic updates to the district's budget are presented to the Board of Education for approval. Budget Revision No. 1 includes adjustments for updated information regarding carryover, actual beginning balances, and necessary adjustments to support the acceptance of various grant awards.

The following items are included in Budget Revision No. 1 for fiscal year 2025/26:

- Adjustments for actual beginning balances as presented in the 2024/25 Unaudited Actual Financial Report approved by the Board on September 10, 2025
- Program adjustments
- Grant Revisions
- Other Funds

FINANCIAL SUMMARY: As a result, the Unrestricted General Fund Reserve for Economic Uncertainties is estimated at approximately \$98.8 million at June 30, 2026.

PREPARED BY: Chief Executive, Kim Kelstrom

DIVISION: Business and Financial Services

CABINET APPROVAL PHONE: (559) 457-6226

CABINET APPROVAL: Chief Financial Officer, Patrick Jensen



Unrestricted General Fund Adjustments and Revisions – Unaudited Actuals

Unaudited Actuals – As presented in the 2024/25 Unaudited Actuals Financial Report approved by the Board on September 10, 2025, the 2025/26 beginning balance is adjusted to the 2024/25 actual balance. In addition, the unrestricted ending balance includes: One-time projects of \$4.2 million which includes Education Center remodel, Lawson upgrade, school site and department carryover.

Program Adjustments to 2025/26 Budget Recommended for Approval

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

- Recognize fall teacher staffing (reduction of 12 teachers) – (\$1.5 million)
- Increase contribution to Special Education for fall classroom leveling (7 classrooms) – \$2.4 million
- Recognize increase in indirect – \$657,000

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

Name	2025/26 Current Budget Allocation	2024/25 Carryover Amount	2025/26 Adjusted Award Amount	Revised Budget Allocation	Change
Bipartisan Safer Communities Act – Stronger Connections	\$4,558,053	\$1,190,476	\$ -	\$5,748,529	\$1,190,476
California Career Technical Education Incentive Grant Program	6,750,233	-	(9,421)	6,740,812	(9,421)
California Community Schools Partnership Program: Implementation	7,232,551	(17,930)	2,950,000	10,164,621	2,932,070
CalSHAPE Ventilation Program	10,503,024	2,625,756	-	13,128,780	2,625,756
California Newcomer Education and Well-Being Project	489,360	27,316	-	516,676	27,316
CA Collaborative for Educational Excellence (CCEE) – Research Partnership Grant	-	-	23,449	23,449	23,449
Classified School Employee Prof Dev Block Grant	-	62,686	-	62,686	62,686
Classified Schools Employee Grant	151,828	15,463	-	167,291	15,463
Clean Vehicle Fueling Infrastructure	1,534,000	108,370	-	1,642,370	108,370
Community Redevelopment	1,885,075	(584,174)	-	1,300,901	(584,174)
Drinking Water for Schools Grant Program	45,036	101,814	-	146,850	101,814
Dual Enrollment Opportunities	865,963	(10,856)	-	855,107	(10,856)
Early Math Initiative Program	175,000	(6,320)	-	168,680	(6,320)
Early Learning: FCSS	8,426	29,568	-	37,994	29,568
ESSA: Comprehensive Support & Improvement (CSI)	2,446,222	288,837	-	2,735,059	288,837
Ethnic Studies Block Grant	177,873	99,483	-	277,356	99,483
Expanded Learning Opportunities Program	88,427,228	-	-	88,427,228	-
Expanding Opportunities in High-Quality Pathways Project	234,721	24,272	-	258,993	24,272
Fansler Foundation	-	606	-	606	606
High Schools: Local Grants	49,718	873	-	50,591	873
IASA: Title I Basic Grants Low	75,724,863	12,900,294	(3,829,234)	84,795,923	9,071,060
IASA: Title I Migrant Ed Regular	587,750	-	253,750	841,500	253,750
IASA: Title I Migrant Ed Summer	124,000	-	66,200	190,200	66,200
IDEA – Alternative Dispute Resolution (ADR)	15,127	9,040	-	24,167	9,040
SD-CEIS IDEA Basic Local Assistance Entitlement-Special Ed	4,019,306	169,002	-	4,188,308	169,002

Budget Revision No. 1, 2025/26

October 15, 2025

Page 4

Name	2025/26 Current Budget Allocation	2024/25 Carryover Amount	2025/26 Adjusted Award Amount	Revised Budget Allocation	Change
IDEA – Local Assistance, Part B, Sec 611, Private Schools ISP’s	\$16,872	\$13,754	\$ -	\$30,626	\$13,754
IDEA Part B - Supporting Inclusive Practices Preschool	29,500	50,811	-	80,311	50,811
IDEA Preschool Grades: Spec. Ed	349,073	61,301	-	410,374	61,301
IDEA Preschool Staff: Spec. Ed	3,297	96	-	3,393	96
K16 Collaboration	19,963	-	(19,963)	-	(19,963)
Kaiser Grant: Wellness	20,045	29,672	-	49,717	29,672
Kitchen Infrastructure & Training Funds 2022 ^(A)	-	1,347,445	-	1,347,445	1,347,445
Learning Recovery Emergency Block Grant	29,555,381	5,961,555	-	35,516,936	5,961,555
Literacy Coaches & Reading Specialist Grant	8,772,852	996,685	-	9,769,537	996,685
Literacy Screenings Professional Development	-	-	318,945	318,945	318,945
Lucille Packard Children Center Grant	625,959	239,973	-	865,932	239,973
Middle Schools: Local	-	-	29,744	29,744	29,744
Ongoing & Major Maintenance Account	50,038,341	225,000	-	50,263,341	225,000
Pedestrian & Bicycle Safety Program	-	19,208	-	19,208	19,208
PNC – Empowerment & Enlightenment Grant	25,000	(4,151)	-	20,849	(4,151)
Project Lead the Way Gateway Program	66,580	(436)	-	66,144	(436)
Public Ed Fund	41,303	8,654	-	49,957	8,654
School Counselor Residency Capacity Grant	130,000	117,287	-	247,287	117,287
School Counselor Residency Implementation Grant	-	-	160,000	160,000	160,000
SigDis-Special Ed: Preschool Grants	52,960	8,037	-	60,997	8,037
Special Education Early Intervention Grant	4,703,342	60,116	-	4,763,458	60,116
Steve’s Scholars	-	24,271	-	24,271	24,271
Strong Workforce Program	2,829,364	200,070	-	3,029,434	200,070
Title II - Teacher Quality	12,815,615	743,318	-	13,558,933	743,318
Title III - Immigrant	251,693	17,132	8,984	277,809	26,116
Title III - Limited English Proficient	3,211,209	(480,563)	-	2,730,646	(480,563)
Transition to Teaching	6,187,216	(60,271)	-	6,126,945	(60,271)
Urban Community Drought Relief Program	1,697,775	347,976	-	2,045,751	347,976
Vocational Programs: Voc & App	1,435,427	(175,555)	-	1,259,872	(175,555)

Name	2025/26 Current Budget Allocation	2024/25 Carryover Amount	2025/26 Adjusted Award Amount	Revised Budget Allocation	Change
Wallace Foundation	1,975,493	(289,143)	-	1,686,350	(289,143)
Restricted -- General Fund Totals	\$330,859,617	\$25,031,490	\$1,627,925	\$357,519,032	\$26,659,385

Other Funds

Other Funds Beginning Balance – The table below reflects the 2025/26 revised beginning balance for all funds (in millions). Adjustments will be made to the expense budgets to allocate or reduce funds accordingly.

Fund (in millions)	2025/26 Adopted Budget Beginning Fund Balance	2025/26 Revision No. 1 Beginning Fund Balance	Net Change
Adult Education	\$1.75	\$1.96	\$0.21
Adult Education Building	\$1.61	\$1.82	\$0.21
Associated Student Body	\$2.94	\$2.71	(\$0.23)
Bond Interest and Redemption	\$66.36	\$67.17	\$0.81
Cafeteria	\$33.59	\$26.85	(\$6.74)
Capital Facilities (Developer Fees)	\$6.75	\$6.62	(\$0.13)
Child Development	\$0.00	\$0.00	\$0.00
County School Facility	\$14.63	\$45.24	\$30.61
Deferred Maintenance	\$0.00	\$0.00	\$0.00
Defined Benefits	\$12.10	\$12.75	\$0.65
Health	\$116.70	\$103.73	(\$12.97)
Liability	\$3.82	\$3.99	\$0.17
Measure M, Series B	\$19.50	\$0.00	(\$19.50)
Measure M, Series C	\$60.00	\$55.13	(\$4.87)
Retiree Benefits	\$84.58	\$91.14	\$6.56
Special Reserve for Capital Outlay	\$1.38	\$1.45	\$0.07
Workers' Compensation	\$2.71	\$4.09	\$1.38

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

Adult Education Fund – Budget Revision No. 1 reflects an increase in expenses of \$194,213 for adjustments for actual carryover and award adjustments.

Name	2025/26 Current Budget Allocation	2024/25 Carryover Amount	2025/26 Adjusted Award Amount	Revised Budget Allocation	Change
Adult Education Apportionment	\$448,434	\$65,891	\$ -	\$514,325	\$65,891
Adult Education Block Grant	8,106,109	(459,482)	-	7,646,627	(459,482)
CalWORKs for Adult Education	853,649	165,296	-	1,018,945	165,296
Adult Ed EL Healthcare Pathway	-	183,578	238,930	422,508	422,508
Total	\$9,408,192	(\$44,717)	\$238,930	\$9,602,405	\$194,213

Children’s Center Fund – Budget Revision No. 1 reflects an increase in expenses of \$1,825,937 for adjustments for actual carryover adjustments.

Name	2025/26 Current Budget Allocation	2024/25 Carryover Amount	2025/26 Adjusted Award Amount	Revised Budget Allocation	Change
CA Prekindergarten Planning and Implementation Grant	\$2,588,909	\$308,940	\$ -	\$2,897,849	\$308,940
CD: CSPP One Time PCA 25738	6,726,138	(115,689)	-	6,610,449	(115,689)
CD: CA State Preschool Program One-Time Stipend	1,108,945	1,070,718	-	2,179,663	1,070,718
CD: Child Care & Development Programs - CDSS	2,055,502	(1,890,077)	-	165,425	(1,890,077)
CD: Federal General (CCTR) and State Preschool CSPP	414,020	386,918	-	800,938	386,918
CD: California State Preschool Program (CSPP)	21,359,324	3,444,446	-	24,803,770	3,444,446
CD: State Alternative Payments	2,288,060	(2,231,441)	-	56,619	(2,231,441)
CSPP Quality Rating & Improvement System Block Grant	709,410	167,792	-	877,202	167,792
Dual Language Learners Professional Development Grant	891,708	(52,539)	-	839,169	(52,539)
FCSS Early Educator Teacher Development Grant	272,883	223,277	-	496,160	223,277
Fresno EOC Head Start Partnership	-	480,278	-	480,278	480,278
Inclusive Early Education Expansion Grant	1,316,746	33,314	-	1,350,060	33,314
Total	\$39,731,645	\$1,825,937	\$ -	\$41,557,582	\$1,825,937

Cafeteria Fund – Budget Revision No. 1 reflects an increase in expenses of \$153,782 for adjustments to recognize negotiation for CSEAF employee longevity costs and award adjustments.

Name	2025/26 Current Budget Allocation	2024/25 Carryover Amount	2025/26 Adjusted Award Amount	Revised Budget Allocation	Change
Child Nutrition: School Program	\$65,674,928	\$ -	\$149,192	\$65,824,120	\$149,192
Fresh Fruits and Vegetable	2,294,584	-	4,590	2,299,174	4,590
Total	\$67,969,512	\$ -	\$153,782	\$68,123,294	\$153,782

Measure M, Series B – Budget Revision No. 1 reflects a decrease in expenses of (\$19.5) million to recognize fully expending Measure M, Series B in fiscal year 2024/25.

Measure M, Series C – Budget Revision No. 1 reflects a decrease in expenses of (\$6.1) million to recognize Measure M carryover.

County School Facilities Fund – Budget Revision No. 1 reflects an increase of \$10.1 million as recognition of actual carryover.

Health Fund – Budget Revision No. 1 recognizes the Joint Health Management Board’s (JHMB) revised adopted budget approved by JHMB on September 25, 2025 and recognizes an increase in medical expense trends by \$7.9 million.

**FRESNO UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGET REVISION No. 1**

DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 CURRENT BUDGET	10/15/2025 2025/26 BUDGET REVISION No. 1	DIFFERENCE BETWEEN CURRENT AND BR No. 1	DIFFERENCE BETWEEN ADOPTED AND BR No. 1
Revenues					
LCFF Sources	\$ 1,006,168,792	\$ 1,006,168,792	\$ 1,006,168,792	\$ -	\$ -
Federal Revenues	128,566,762	128,566,762	149,660,227	21,093,465	21,093,465
Other State Revenues	299,828,923	299,828,923	307,151,248	7,322,325	7,322,325
Other Local Revenues	49,040,868	49,040,868	48,671,596	(369,272)	(369,272)
Total Revenues	\$ 1,483,605,345	\$ 1,483,605,345	\$ 1,511,651,863	\$ 28,046,518	\$ 28,046,518
Expenditures					
Certificated Salaries	\$ 612,071,529	\$ 612,071,529	\$ 619,705,524	\$ 7,633,995	\$ 7,633,995
Classified Salaries	256,257,605	256,257,605	259,863,576	3,605,971	3,605,971
Employee Benefits	448,786,888	448,786,888	452,801,009	4,014,121	4,014,121
Book and Supplies	115,575,876	115,575,876	121,918,345	6,342,469	6,342,469
Services & Operating	238,010,837	238,010,837	250,287,376	12,276,539	12,276,539
Capital Outlay	17,037,568	17,037,568	21,195,293	4,157,725	4,157,725
Other Outgo	5,452,026	5,452,026	5,287,026	(165,000)	(165,000)
Direct/Indirect Costs	(5,372,154)	(5,372,154)	(5,646,764)	(274,610)	(274,610)
Total Expenditures	\$ 1,687,820,175	\$ 1,687,820,175	\$ 1,725,411,385	\$ 37,591,210	\$ 37,591,210
Other Sources/(Uses)					
Transfers In	\$ 3,391,720	\$ 3,391,720	\$ 3,226,720	\$ (165,000)	\$ (165,000)
Transfers Out	(2,861,720)	(2,861,720)	(2,696,720)	165,000	165,000
Other Sources	-	-	-	-	-
Other Uses	7,900,000.00	7,900,000.00	-	(7,900,000.00)	(7,900,000.00)
Restricted Contribution	-	-	-	-	-
Total Sources/(Uses)	\$ (8,370,000)	\$ (8,370,000)	\$ (470,000)	\$ 7,900,000	\$ 7,900,000
Net Increase/Decrease in Fund Balance	\$ (212,584,830)	\$ (212,584,830)	\$ (214,229,522)	\$ (1,644,692)	\$ (1,644,692)
Beginning Fund Balance - Unaudited Audit Adjustment	\$ - \$ 464,073,848	\$ - \$ 464,073,848	\$ - \$ 482,101,779	\$ - \$ 18,027,931	\$ - \$ 18,027,931
Beginning Balance	\$ 464,073,848	\$ 464,073,848	\$ 482,101,779	\$ 18,027,931	\$ 18,027,931
Restatement of Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 251,489,018	\$ 251,489,018	\$ 267,872,257	\$ 16,383,239	\$ 16,383,239
Components of Ending Balance					
Revolving Cash	\$ 66,128	\$ 66,128	\$ 65,223	\$ (905)	\$ (905)
Stores	2,296,649	2,296,649	3,832,693	1,536,044	1,536,044
Prepaid Expense	3,451,535	3,451,535	2,364,031	(1,087,504)	(1,087,504)
Other Commitments	50,800,000	50,800,000	55,600,000	4,800,000	4,800,000
Assigned: Other Assignments	20,000,000	20,000,000	20,000,000	-	-
Restricted	88,316,685	88,316,685	87,247,931	(1,068,754)	(1,068,754)
Reserve for Economic Uncertainties	86,558,020	86,558,020	98,762,379	12,204,359	12,204,359
Reserve Level %	5.14%	5.14%	5.72%		
Total Ending Fund Balance	\$ 251,489,017	\$ 251,489,017	\$ 267,872,257	\$ 16,383,240	\$ 16,383,240

Per Education Code section 42127(a)(2)(B) the minimum recommended reserve for economic uncertainties is 2% or \$34,613,032

As shown above the reserve for economic uncertainties is \$86,558,020 with an assigned and committed ending balance of \$70,800,000 set aside for future year expenses

As outlined in Board Policy 3100, the Board recognizes the importance of maintaining reserve levels during stable and volatile economic times.

**UNRESTRICTED GENERAL FUND
BUDGET REVISION No. 1**

DESCRIPTION	2025/26	2025/26	10/15/2025	DIFFERENCE	DIFFERENCE
	ADOPTED BUDGET	CURRENT BUDGET	2025/26 BUDGET REVISION No. 1	BETWEEN CURRENT AND BR No. 1	BETWEEN ADOPTED AND BR No. 1
	UNRESTRICTED	UNRESTRICTED	REVISION No. 1	AND BR No. 1	AND BR No. 1
Revenues					
LCFF Sources	\$ 1,006,168,792	\$ 1,006,168,792	\$ 1,006,168,792	\$ -	\$ -
Federal Revenues	-	\$ -	-	-	-
Other State Revenues	28,024,734	\$ 28,024,734	28,123,509	98,775	98,775
Other Local Revenues	27,535,901	\$ 27,535,901	27,535,901	-	-
Total Revenues	\$ 1,061,729,427	\$ 1,061,729,427	\$ 1,061,828,202	\$ 98,775	\$ 98,775
Expenditures					
Certificated Salaries	\$ 435,640,097	\$ 435,640,097	\$ 437,554,886	\$ 1,914,789	\$ 1,914,789
Classified Salaries	\$ 148,346,635	\$ 148,346,635	149,544,140	1,197,505	1,197,505
Employee Benefits	\$ 264,465,956	\$ 264,465,956	265,733,443	1,267,487	1,267,487
Book and Supplies	\$ 48,067,337	\$ 48,067,337	48,783,955	716,618	716,618
Services & Operating	\$ 80,448,804	\$ 80,448,804	82,629,383	2,180,579	2,180,579
Capital Outlay	\$ 1,815,077	\$ 1,815,077	3,354,257	1,539,180	1,539,180
Other Outgo	\$ 1,802,668	\$ 1,802,668	1,802,668	-	-
Direct/Indirect Costs	(35,748,368)	\$ (35,748,368)	(36,405,383)	(657,015)	(657,015)
Total Expenditures	\$ 944,838,206	\$ 944,838,206	\$ 952,997,349	\$ 8,159,143	\$ 8,159,143
Other Sources/(Uses)					
Transfers In	\$ 30,000	30,000	\$ 30,000	\$ -	\$ -
Transfers Out	500,000	500,000	500,000	-	-
Other Sources	-	-	-	-	-
Other Uses	7,900,000	7,900,000	-	(7,900,000)	(7,900,000)
Restricted Contribution	\$ (188,686,891)	\$ (188,686,891)	\$ (193,094,468)	\$ (4,407,577)	\$ (4,407,577)
Total Sources/(Uses)	\$ (197,056,891)	\$ (197,056,891)	\$ (193,564,468)	\$ (4,407,577)	\$ (4,407,577)
Net Increase/Decrease in Fund Balance	\$ (80,165,670)	\$ (80,165,670)	\$ (84,733,615)	\$ (4,567,945)	\$ (4,567,945)
Beginning Fund					
Balance - Adopted	\$ 243,338,003	\$ 243,338,003	\$ 265,357,941	\$ 22,019,938	\$ 22,019,938
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 243,338,003	\$ 243,338,003	\$ 265,357,941	\$ 22,019,938	\$ 22,019,938
Ending Fund Balance	\$ 163,172,333	\$ 163,172,333	\$ 180,624,326	\$ 17,451,993	\$ 17,451,993

**FRESNO UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
BUDGET REVISION No. 1**

DESCRIPTION	2025/26 ADOPTED BUDGET RESTRICTED	2025/26 CURRENT BUDGET RESTRICTED	10/15/2025 BUDGET REVISION No. 1 REVISION No. 1	DIFFERENCE BETWEEN CURRENT AND BR No. 1	DIFFERENCE BETWEEN ADOPTED AND BR No. 1
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 128,566,762	128,566,762	149,660,227	21,093,465	21,093,465
Other State Revenues	\$ 271,804,189	271,804,189	279,027,739	7,223,550	7,223,550
Other Local Revenues	\$ 21,504,967	21,504,967	21,135,695	(369,272)	(369,272)
Total Revenues	\$ 421,875,918	\$ 421,875,918	\$ 449,823,661	\$ 27,947,743	\$ 27,947,743
Expenditures					
Certificated Salaries	\$ 176,431,432	\$ 176,431,432	\$ 182,150,638	\$ 5,719,206	\$ 5,719,206
Classified Salaries	\$ 107,910,970	\$ 107,910,970	110,319,436	2,408,466	2,408,466
Employee Benefits	\$ 184,320,932	\$ 184,320,932	187,067,566	2,746,634	2,746,634
Book and Supplies	\$ 67,508,539	\$ 67,508,539	73,134,390	5,625,851	5,625,851
Services & Operating	\$ 157,562,033	\$ 157,562,033	167,657,993	10,095,960	10,095,960
Capital Outlay	\$ 15,222,491	\$ 15,222,491	17,841,036	2,618,545	2,618,545
Other Outgo	\$ 3,649,358	\$ 3,649,358	3,484,358	(165,000)	(165,000)
Direct/Indirect Costs	30,376,214	\$ 30,376,214	30,758,619	382,405	382,405
Total Expenditures	\$ 742,981,969	\$ 742,981,969	\$ 772,414,036	\$ 29,432,067	\$ 29,432,067
Other Sources/(Uses)					
Transfers In	3,361,720	3,361,720	3,196,720	(165,000)	(165,000)
Transfers Out	(3,361,720)	(3,361,720)	(3,196,720)	165,000	165,000
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	188,686,891	188,686,891	193,094,468	4,407,577	4,407,577
Total Sources/(Uses)	\$ 188,686,891	\$ 188,686,891	\$ 193,094,468	\$ 4,407,577	\$ 4,407,577
Net Increase/Decrease in Fund Balance	\$ (132,419,160)	\$ (132,419,160)	\$ (129,495,907)	\$ 2,923,253	\$ 2,923,253
Beginning Fund Balance - Adopted					
	\$ 220,735,845	\$ 220,735,845	\$ 216,743,838	\$ (3,992,007)	\$ (3,992,007)
Beginning Balance	\$ 220,735,845	\$ 220,735,845	\$ 216,743,838	\$ (3,992,007)	\$ (3,992,007)
Restatement of Beginng Balance			\$ -	\$ -	\$ -
Ending Fund Balance	\$ 88,316,685	\$ 88,316,685	\$ 87,247,931	\$ (1,068,754)	\$ (1,068,754)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: OCTOBER 15, 2025

FUND: **Adult Education Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	3,856,654	3,856,654	3,389,335	(467,319)
2000	Classified Salaries	2,279,892	2,279,892	2,279,892	0
3000	Employee Benefits	2,997,399	2,997,399	2,864,838	(132,561)
4000	Books and Supplies	622,102	622,102	1,202,887	580,785
5000	Services and Other Operating	1,195,592	1,195,592	1,405,309	209,717
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	10,951,639	10,951,639	11,142,261	190,622
7300	INDIRECT COSTS	440,165	440,165	443,756	3,591
	TOTAL APPROPRIATIONS	11,391,804	11,391,804	11,586,017	194,213
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,282,130	1,282,130	1,282,130	0
	STATE REVENUES	7,721,595	7,721,595	7,713,101	(8,494)
	LOCAL REVENUES	635,770	635,770	635,770	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	9,639,495	9,639,495	9,631,001	(8,494)
	Beginning Fund Balance	1,752,881	1,752,881	1,955,016	202,135
	Change to Fund Balance	(1,752,309)	(1,752,309)	(1,955,016)	(202,707)
	Ending Fund Balance	572	572	0	(572)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: OCTOBER 15, 2025

FUND: Children Center Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	10,717,656	10,717,656	10,494,785	(222,871)
2000	Classified Salaries	7,655,291	7,655,291	7,655,291	0
3000	Employee Benefits	12,713,276	12,713,276	12,662,907	(50,369)
4000	Books and Supplies	5,096,044	5,096,044	7,138,262	2,042,218
5000	Services and Other Operating	1,301,778	1,301,778	1,252,302	(49,476)
6000	Capital Outlay	663,612	663,612	663,612	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	38,147,657	38,147,657	39,867,159	1,719,502
7300	INDIRECT COSTS	2,279,594	2,279,594	2,386,029	106,435
	TOTAL APPROPRIATIONS	40,427,251	40,427,251	42,253,188	1,825,937
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	3,361,230	3,361,230	1,805,532	(1,555,698)
	STATE REVENUES	35,950,559	35,950,559	38,460,847	2,510,288
	LOCAL REVENUES	1,115,462	1,115,462	1,986,809	871,347
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	40,427,251	40,427,251	42,253,188	1,825,937
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

OCTOBER 15, 2025

FUND: Cafeteria Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	20,383,414	20,383,414	20,519,414	136,000
3000	Employee Benefits	14,106,052	14,106,052	14,117,204	11,152
4000	Books and Supplies	33,904,304	33,904,304	33,908,894	4,590
5000	Services and Other Operating	4,294,682	4,294,682	4,296,722	2,040
6000	Capital Outlay	1,402,491	1,402,491	1,402,491	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	74,090,943	74,090,943	74,244,725	153,782
7300	INDIRECT COSTS	2,652,395	2,652,395	2,652,395	0
	TOTAL APPROPRIATIONS	76,743,338	76,743,338	76,897,120	153,782
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	59,354,046	59,354,046	59,358,636	4,590
	STATE REVENUES	12,419,448	12,419,448	12,419,448	0
	LOCAL REVENUES	1,306,508	1,306,508	1,306,508	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	73,080,002	73,080,002	73,084,592	4,590
	Beginning Fund Balance	33,590,268	33,590,268	26,845,098	(6,745,170)
	Restatement of Fund Balance	0	0	0	0
	Change to Fund Balance	(3,663,336)	(3,663,336)	(3,812,528)	(149,192)
	Ending Fund Balance	29,926,932	29,926,932	23,032,570	(6,894,362)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: OCTOBER 15, 2025

FUND: Measure M -Series B

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	19,491,722	19,491,722	0	(19,491,722)
	TOTAL BEFORE INDIRECT	19,491,722	19,491,722	0	(19,491,722)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	19,491,722	19,491,722	0	(19,491,722)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	0	0	0	0
	Beginning Fund Balance	19,491,722	19,491,722	0	(19,491,722)
	Change to Fund Balance	(19,491,722)	(19,491,722)	0	19,491,722
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

OCTOBER 15, 2025

FUND: Measure M -Series C

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	61,186,412	61,186,412	55,131,579	(6,054,833)
	TOTAL BEFORE INDIRECT	61,186,412	61,186,412	55,131,579	(6,054,833)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	61,186,412	61,186,412	55,131,579	(6,054,833)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	1,186,412	1,186,412	0	(1,186,412)
	TOTAL REVENUES	1,186,412	1,186,412	0	(1,186,412)
	Beginning Fund Balance	60,000,000	60,000,000	55,131,579	(4,868,421)
	Change to Fund Balance	(60,000,000)	(60,000,000)	(55,131,579)	4,868,421
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: OCTOBER 15, 2025

FUND: County School Facility Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	1,185,056	1,185,056	1,185,056	0
3000	Employee Benefits	417,390	417,390	417,390	0
4000	Books and Supplies	4,681,084	4,681,084	4,681,084	0
5000	Services and Other Operating	70,517,859	70,517,859	70,517,859	0
6000	Capital Outlay	40,669,930	40,669,930	15,123,375	(25,546,555)
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	117,471,319	117,471,319	91,924,764	(25,546,555)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	117,471,319	117,471,319	91,924,764	(25,546,555)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	600,000	600,000	600,000	0
	OTHER SOURCES	107,316,414	107,316,414	81,769,859	(25,546,555)
	TOTAL REVENUES	107,916,414	107,916,414	82,369,859	(25,546,555)
	Beginning Fund Balance	14,625,119	14,625,119	45,240,941	30,615,822
	Change to Fund Balance	(9,554,905)	(9,554,905)	(9,554,905)	0
	Ending Fund Balance	5,070,214	5,070,214	35,686,036	30,615,822

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: October 15, 2025

FUND: Health Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	649,540	649,540	649,540	0
3000	Employee Benefits	380,434	380,434	380,434	0
4000	Books and Supplies	12,731	12,731	12,731	0
5000	Services and Other Operating	253,632,425	253,632,425	261,502,892	7,870,467
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	3,000,000	3,000,000	3,000,000	0
	TOTAL BEFORE INDIRECT	257,675,130	257,675,130	265,545,597	7,870,467
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	257,675,130	257,675,130	265,545,597	7,870,467
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	239,348,733	239,348,733	242,660,924	3,312,191
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	239,348,733	239,348,733	242,660,924	3,312,191
	Beginning Fund Balance	116,697,470	116,697,470	103,731,222	(12,966,248)
	Change to Fund Balance	(18,326,397)	(18,326,397)	(22,884,673)	(4,558,276)
	Ending Fund Balance	98,371,073	98,371,073	80,846,549	(17,524,524)