Fresno Unified School District

FUTURE READY STARTS HERE

Adopted Budget

2026/27

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



EXECUTIVE SUMMARY

Superintendent's Letter 2
Meritorious Budget Award Certificate 3
District History 4
District Overview 6
Governing Board and Executive Cabinet 7
District Boundaries 9
Mission, Values, Goals & Guardrails 10
Budget Development & Summary 18
Local Control Funding Formula (LCFF) 26
Revenue & Expense Overview 31
All Funds Multi-Year Projection 35
General Fund Balance History 37
Average Daily Attendance & Enrollment 38
Site Staffing Allocations 41
Per Pupil Expenditure 47
Taxes and Assessed Value 48
Long Term Debt 52

ORGANIZATIONAL SECTION

District History 55
Board Members and Executive Cabinet 58
Role of Board 60
District Boundaries 63
District Overview 67
Core Mission, Beliefs, Commitments and Goals 69
Budget Development 78
State Education Budget 80
Local Control Funding Formula (LCFF) 84
Fresno Unified Driving Governance - Budget 86
Revenue & Expenditure Classifications 89
Significant Accounting Policies 91
Fund Information and Listing 94
Fresno Unified Budget Development & Assumptions 97
2026/27 Adopted Budget Priorities 101
School District Reserve Levels 108
Division/Department Budgets 110

FINANCIAL SECTION

All Funds Multi-Year Projection 164
General Fund Overview 169
Multi-Year Items 171
General Fund Multi-Year Projection 172
General Fund Revenue Sources 173
Local Control Formula Funding Revenue Sources 176
Federal Revenue Sources 177
Other State Revenue Sources 179
Other Local Revenue Sources 181
General Fund Reports 183

Detailed General Fund Reports by Object 195
Expenditures by Function 204
Other Funds 205
Associated Student Body Fund 206
Adult Education Fund 209
Charter School Fund 212
Cafeteria Fund 214
Child Development Fund 218
Building Fund 222
Bond Interest and Redemption Fund 225
Capital Facilities Fund 228
County Schools Fund 231
Deferred Maintenance Fund 234
Special Reserve for Capital Outlay Fund 237
Internal Service Fund 240
Retiree Benefit Fund 243
Capital Projects Impact on the General Fund 246
Debt and Financing 250
Other Post-Employment Benefits 254

INFORMATIONAL SECTION

Taxes 256
Enrollment Trends 265
Enrollment Projection Methodology 266
Fresno Unified Enrollment - Actuals and Projected 267
Fresno Unified School Sites with Enrollment 268
Average Daily Attendance and Funding 272
School Choice at Fresno Unified 274
Community Schools 282
Staffing 284
Baseline Site Staffing 289
Certificated Teacher per Average Daily Attendance Ratio 292
Per Pupil Expenditure by Level 294
Expense per Average Daily Attendance 295
Central Administration Ratio 297
Bond Information 298
School Site Councils Plan for Student Achievement (SPSA) 305
Lottery Funds 307
Standardized Testing 308
California School Dashboard 311
English Learners 316
Graduation Rates 317
Free and Reduced Meals 318
Special Education Overview 320
Income and Poverty Information 323
Teacher Compensation 324
Glossary 326



EXECUTIVE SUMMARY

Superintendent's Letter 2
Meritorious Budget Award Certificate 3
District History 4
District Overview 6
Governing Board and Executive Cabinet 7
District Boundaries 9
Mission, Values, Goals & Guardrails 10
Budget Development & Summary 18
Local Control Funding Formula (LCFF) 26
Revenue & Expense Overview 31
General Fund Balance History 37
Average Daily Attendance, and Enrollment 38
Site Staffing Allocations 41
Per Pupil Expenditure 47
Taxes and Assessed Value 48
Long Term Debt 52

Superintendent's Message



July 1, 2026

Dear community member,

Thank you for taking the time to learn about Fresno Unified School District's 2026–27 Adopted Budget. It is an honor to serve as superintendent of the third-largest school district in California and the largest employer in the Central Valley.

Our district has a strong history of responsible financial management, which has helped us remain stable, especially among large urban districts. This budget was developed with input from staff, trustees, and community partners. The process included data reviews, labor partner negotiations, more than 40 community LCAP meetings, cabinet discussions, and public board meetings to ensure transparency and inclusion.

The Fresno Unified Board of Education is committed to making decisions that best serve our students and families. This document is designed to share important information with our community, highlight our shared goals, and explain how we are maintaining financial stability.

The 2026–27 Adopted Budget continues to balance investments in student programs and support, competitive employee compensation, and responsible financial planning. If you have any questions, please contact me or call our Business and Financial Office at (559) 457-3535.

Sincerely,

Mao Misty Her
Superintendent

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

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 2025–2026.

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

MERITORIOUS BUDGET AWARD

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.

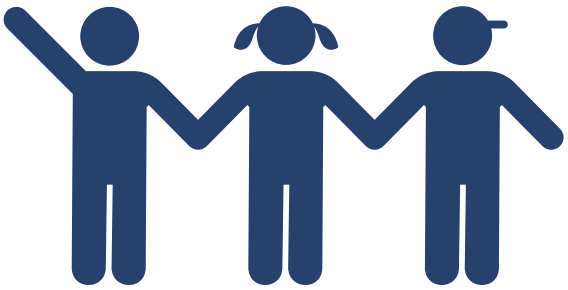
Mayfair Elementary School is named for an area of Fresno which includes homes and businesses which developers called “Mayfair.” This school was one of the first schools built after World War II with funds derived from the 1945 bond issue.

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.

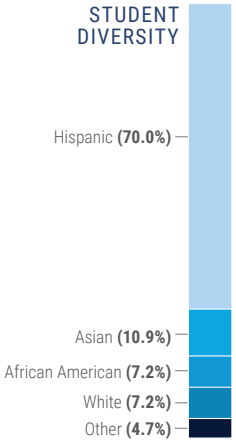
The history of the Fresno Unified School District is the story of consolidation over decades of growth. The district serves a diverse population, where students, families, and staff are valued and empowered. In total, students attending Fresno Unified schools reflect the celebrated diversity of Fresno, with families speaking 59 different languages. Today, the district serves almost 66,000 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.

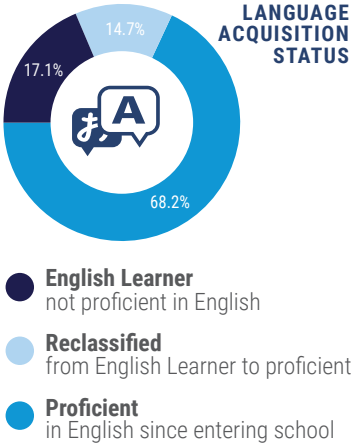
DISTRICT OVERVIEW

Fresno Unified School District



65,585 TK-12th grade **STUDENTS**





STUDENT GROUPS

Supplemental & Concentration Grant funding is based on enrollment of "High Needs" students:



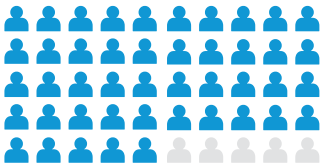
Low Income
86.6%



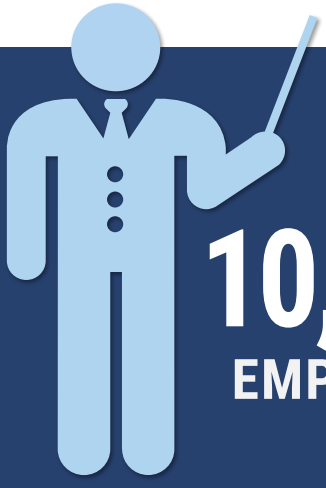
English Learner
16.6%



Foster Youth
0.8%



89.9% of students classified as **High Needs**



10,000+ EMPLOYEES



100 SCHOOLS

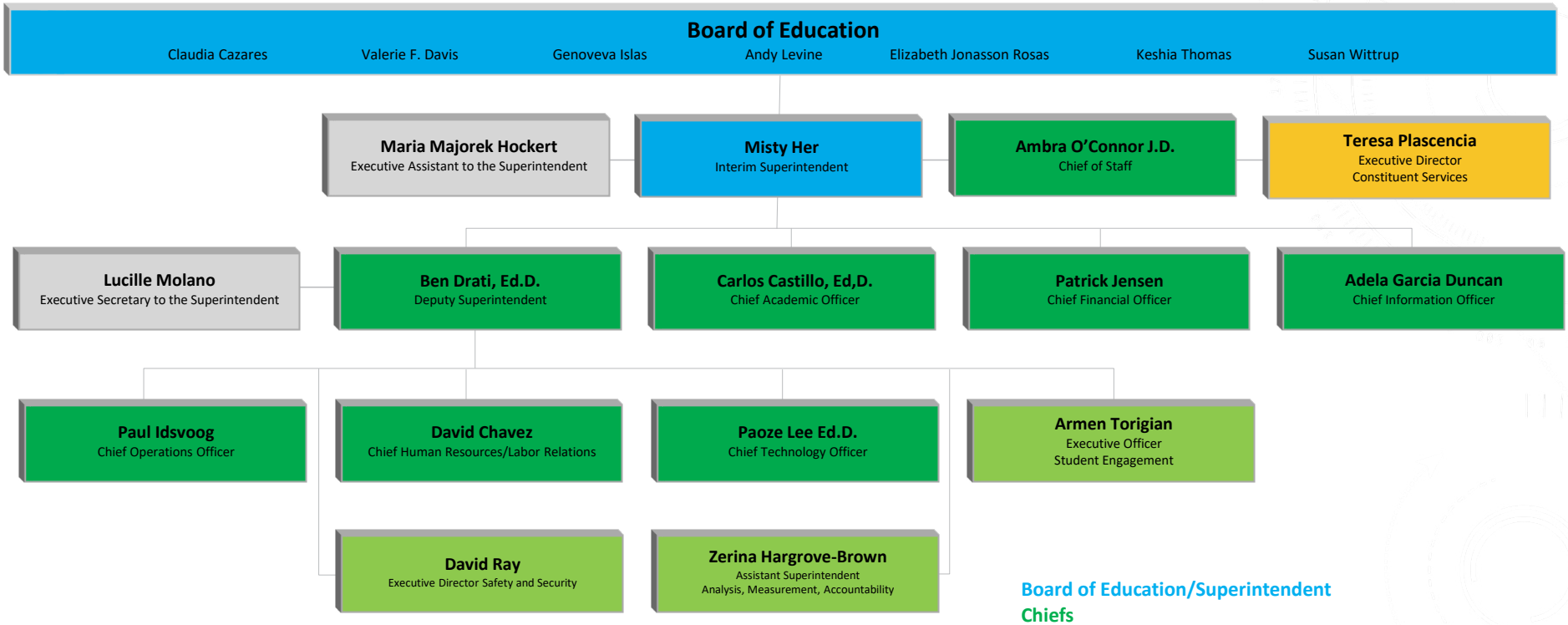
- **67** Elementary Schools
- **14** Middle Schools
- **10** High Schools
- **6** Alternative Ed/Adult Schools
- **3** Special Education Schools

Board Members and Executive Cabinet List

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

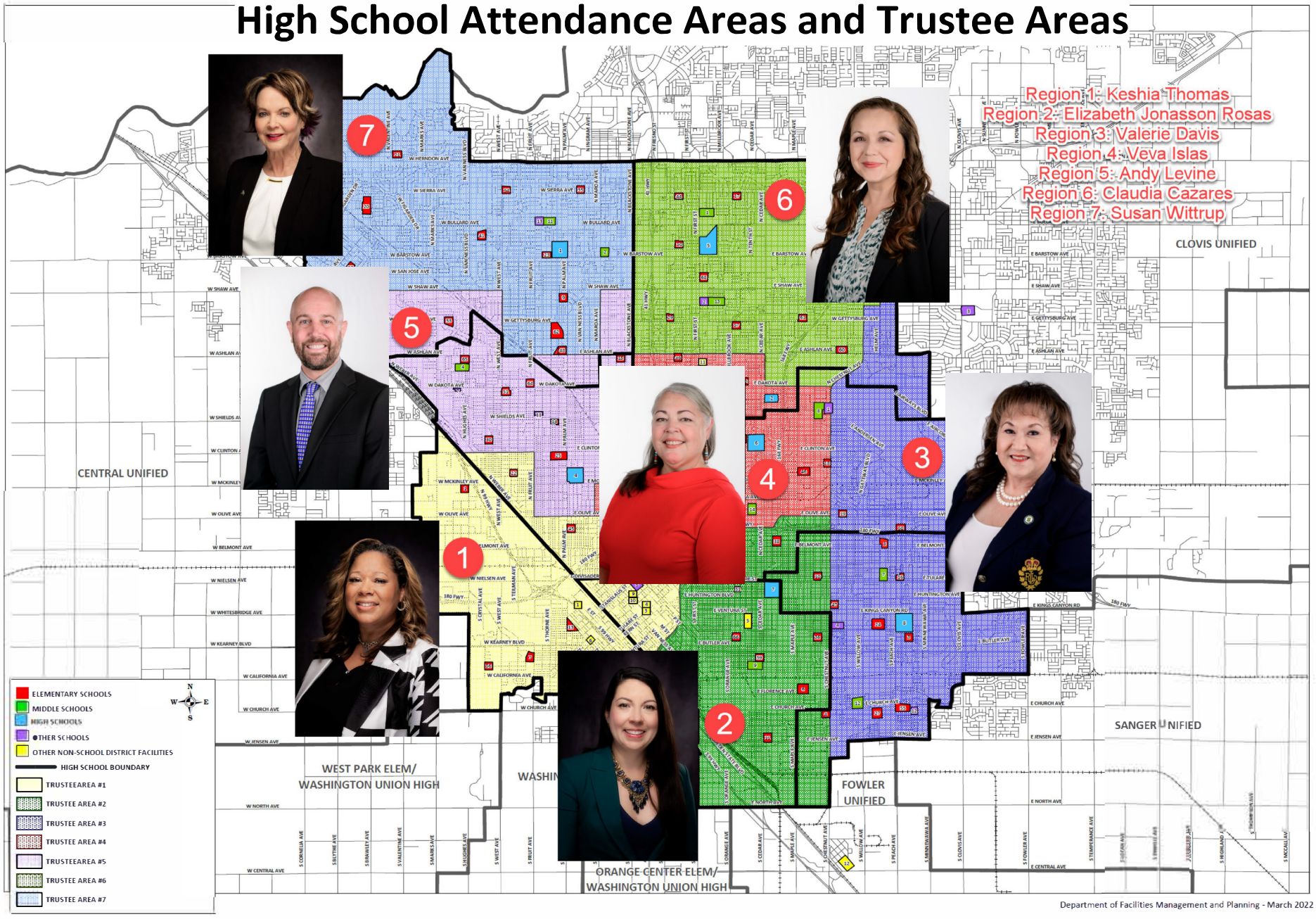
Executive Cabinet	Title
Mao Misty Her	Superintendent
Ben Drati Ed.D.	Deputy Superintendent
Adela Duncan	Chief Information Officer
Ambra O'Conner, J.D.	Chief of Staff
Carlos Castillo Ed.D.	Chief Academic Officer
David Chavez	Chief Human Resources/Labor Relations
Paoze Lee Ed.D.	Chief Technology Officer
Patrick Jensen	Chief Financial Officer
Paul Idsvoog	Chief Operations Officer

OFFICE OF THE SUPERINTENDENT (559) 457-3884



FRESNO UNIFIED SCHOOL DISTRICT

High School Attendance Areas and Trustee Areas



Department of Facilities Management and Planning - March 2022

OUR MISSION

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



OUR VISION

Where students, families, and staff are valued and empowered to achieve their greatest potential.

GOALS

GOAL 1 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.

GOAL 2 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 30% in June 2024 to 50% by June 2030.

GOAL 3 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.

GOAL 4 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.

GUARDRAILS *synthesized version*

COMMUNITY ENGAGEMENT

No major decisions will be proposed to the Board without a community engagement plan.

EQUITABLE ACCESS

Goals will be met without excluding distinct and/ or vulnerable groups such as African American, English Learners, Foster Youth, Homeless or Students with Disabilities.

EFFECTIVE STAFF

Hiring, promotion or lateral movement of staff will only occur with those who are meeting standards.

HEALTH & WELLNESS

Goals will be met without compromising the health and wellness of students and staff.

Fresno Unified School District
ACHIEVING OUR GREATEST POTENTIAL

FRESNO UNIFIED GOALS AND GUARDRAILS

Goals

Our goals focus on the outcomes we want for students and guide how we invest resources to create the greatest impact.



1 Early Literacy

Increase the percentage of 1st graders proficient in literacy from **48%** to **80%** by June 2030.

OUR TARGET

80%
1st graders proficient in literacy

2 Literacy Intervention

Increase students in grades 3-8 who are more than one year behind in ELA and make more than one year's growth from **30%** to **50%**.

50%
making more than one year's literacy growth



3 College & Career Readiness

Increase graduates who are college and career ready from **43%** to **64%** by 2030.

64%
graduates are college and career ready

4 Life Skills

Increase students in grades 6, 8, and 12 who demonstrate Portrait of a Learner competencies from **X%** in 2027 to **Y%** by 2030.

Y%
demonstrating Portrait of a Learner competencies

FRESNO UNIFIED GOALS AND GUARDRAILS



and Guardrails

Our guardrails are the non-negotiable boundaries that guide decisions and protect what matters most for our students and community

1 Community Engagement

Major decisions cannot go to the Board without a community engagement plan.

2 Equitable Access

Goals cannot be met by leaving out vulnerable student groups or schools.

3 Effective Staff

Staff performing below standard cannot be hired, promoted, or moved laterally.

4 Health & Wellness

Goals cannot be met by unreasonably compromising student or staff health and wellness.





Academic Achievement

Improve Academic Performance at Challenging Levels.

31 Actions & Services

25 Progress Indicators

State priorities addressed:

1. Basic Services
2. Academic Standards
4. Student Achievement
7. Course Access
8. Other Student Outcomes

GOAL #1

Budgeted Expenditures



Goal #1 Budgeted Expenditures

$1,234.4M

PROGRESS INDICATORS



IMPROVE PERFORMANCE ON ELA SBAC

-49.8	-47.1	-40.2	⬆ -4.8
Baseline	Year 1	Year 2	Year 3 Outcome



IMPROVE PERFORMANCE ON MATH SBAC

-80.6	-75.8	-71.0	⬆ -35.6
Baseline	Year 1	Year 2	Year 3 Outcome



INCREASE ENGLISH LEARNER PROGRESS INDICATOR (ELPI)

46.8%	40.2%	43.9%	⬆ 52.8%
Baseline	Year 1	Year 2	Year 3 Outcome



IMPROVE PERFORMANCE ON CAST

16.0%	16.8%	18.4%	⬆ 31.0%
Baseline	Year 1	Year 2	Year 3 Outcome



INCREASE ENGLISH LEARNER RECLASSIFICATION RATE

6.6%	13.3%	14.7%	⬆ 10.0%
Baseline	Year 1	Year 2	Year 3 Outcome



IMPROVE ACCESS TO STANDARDS-ALIGNED INSTRUCTION
(Implementation Level: 1-5)

Level 4	Level 4	Level 4	Level = 4
Baseline	Year 1	Year 2	Year 3 Outcome

ACTIONS & EXPENDITURES

1.01	Learning Recovery Emergency Block Grant (LREBG)	**$18.9M**
1.02	Additional Teacher Supply Funds	**$3.9M**
1.03	Middle & High School Redesign	**$18.9M**
1.04	Eliminate Elementary Combination Classes	**$7.3M**
1.05	Instructional Supports and Instructional Coaches	**$42.7M**
1.06	Additional Teachers Above Base Staffing	**$37.8M**
1.07	Additional School Site Administration above Base	**$16.1M**
1.08	Historically Underserved Student Groups	**$6.6M**
1.09	Historically Underserved Student Groups – Targeted Support Services	**$0.0M**
1.10	Additional Supports for Libraries	**$1.3M**
1.11	GATE (Gifted and Talented Education) / AP (Advanced Placement) / IB (International Baccalaureate)	**$4.8M**
1.12	Expand Alternative Education	**$1.9M**
1.13	Maintain Additional Services for Phoenix Community Day School	**$6.3M**
1.14	All Teachers Are Teachers of English Learner (EL) Students	**$20.6M**
1.15	BASE: Expanded Learning Programs	**$109.8M**
1.16	Expansion of Dual Language Immersion Programs	**$1.4M**
1.17	BASE: Instruction	**$502.0M**
1.18	BASE: Professional Learning	**$50.7M**
1.19	BASE: Technology Access and Support	**$23.7M**
1.20	High Quality School Site Health Services	**$20.4M**
1.21	Student Technology Access and Annual Refresh	**$14.5M**
1.22	Upgrading Access to Technology	**$4.3M**
1.23	Program Specialists	**$2.4M**
1.24	Early Interventions	**$3.2M**
1.25	Supports for Foster Youth / Project Access – Direct Technical Assistance	**$1.8M**
1.26	Supports for Homeless Youth	**$2.1M**
1.27	BASE: Special Education	**$262.2M**
1.28	Linked Learning, ROP, and CTE Pathway Development	**$28.4M**
1.29	CTE STEM PK-6 Kids Invent!	**$1.2M**
1.30	Men's and Women's Alliance	**$1.1M**
1.31	School Counselors & Resource Counseling Assistants	**$18.1M**



The Whole Child

Expanding inclusive opportunities, strengthening relationships, and supporting social-emotional development to increase student engagement and improve attendance, participation, and overall student success.

14 Actions & Services

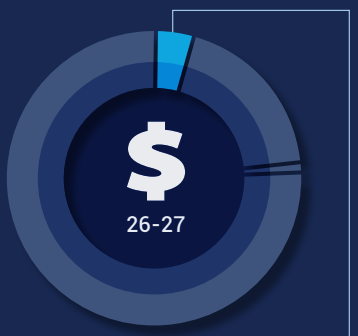
7 Progress Indicators

State priorities addressed:

1. Basic Services
5. Student Engagement
6. School Climate
8. Other Student Outcomes

GOAL #2

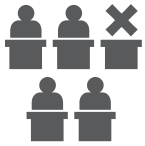
Budgeted Expenditures



Goal #2 Budgeted Expenditures

$128.9M

PROGRESS INDICATORS



REDUCE CHRONIC ABSENTEEISM

Baseline	Year 1	Year 2	Year 3 Outcome
34.7%	30.3%	29.4%	↓ 25.7%



INCREASE STUDENT SENSE OF SAFETY
(per school environment survey)

Baseline	Year 1	Year 2	Year 3 Outcome
72.7%	72.5%	87.0%	↑ 75.0%



INCREASE STUDENT SENSE OF CONNECTION
(per engagement survey)

Baseline	Year 1	Year 2	Year 3 Outcome
80.4%	81.5%	82.0%	↑ 85.0%



REDUCE SUSPENSION RATE

Baseline	Year 1	Year 2	Year 3 Outcome
7.3%	6.6%	5.9%	↓ 6.4%



REDUCE EXPULSION RATE

Baseline	Year 1	Year 2	Year 3 Outcome
0.24%	0.13%	0.17%	↓ <1.0%



MAINTAIN FIT RATING OF GOOD OR EXEMPLARY FOR ALL SCHOOLS

Baseline	Year 1	Year 2	Year 3 Outcome
100.0%	100.0%	100.0%	= 100.0%

ACTIONS & EXPENDITURES

2.01	Increase School Allocations for Athletics	$20.5M
2.02	District-Funded Educational Enrichment Trips	$2.4M
2.03	District Arts Collaborative Project	$0.1M
2.04	Increased Funding for Music	$28.0M
2.05	Student Peer Mentor Program	$0.7M
2.06	School Climate and Culture Expansion	$7.5M
2.07	Restorative Practices / Relationship Centered Schools	$3.1M
2.08	BASE: Student and Family Services	$25.5M
2.09	Campus Climate and Culture Teachers	$1.8M
2.10	Family Engagement Hour Training	$3.8M
2.11	Mental Health Supports	$19.4M
2.12	Transportation Services	$2.6M
2.13	Campus Safety Assistants	$10.7M
2.14	Department of Culture and Student Inclusion	$2.9M



GOAL #3

Operational Excellence

Ensure a diverse and highly qualified workforce, strengthen meaningful family participation and engagement, and strategically allocate resources to effectively support all district goals and maximize student success.

9 Actions & Services

3 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. Other Student Outcomes

GOAL #3

Budgeted Expenditures



Goal #3 Budgeted Expenditures

$305.1M

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 (as it was for budget years 2024-25 and 2025/26). 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. Adjusted capital gains estimates have increased from the Governor's initial projections in January.

Total K-14 Proposition 98 base guarantee funding at the Enacted budget is $124.9 billion in 2024/25, $125.3 billion in 2025/26, and $128.1 billion in 2026/27. There is a maintenance factor that is also applied to each year: $8.3 billion in 2024/25 and $3.9 billion in 2025/26. The revised Guarantee for TK-14 schools represents an increase of approximately $29.2 billion over the three-year budget period (2024/25 - 2026/27); much of these funds are required to be deposited into the Rainy Day Fund.

If funding falls below the level previously required, a "maintenance factor" is created, requiring the state to accelerate future funding when revenues improve. This mechanism allows the state to "underfund" the Guarantee when economic indicators reflect potential weakness. The maintenance factor is not currently part of the guarantee but will be owed in future years based on revenues.

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:

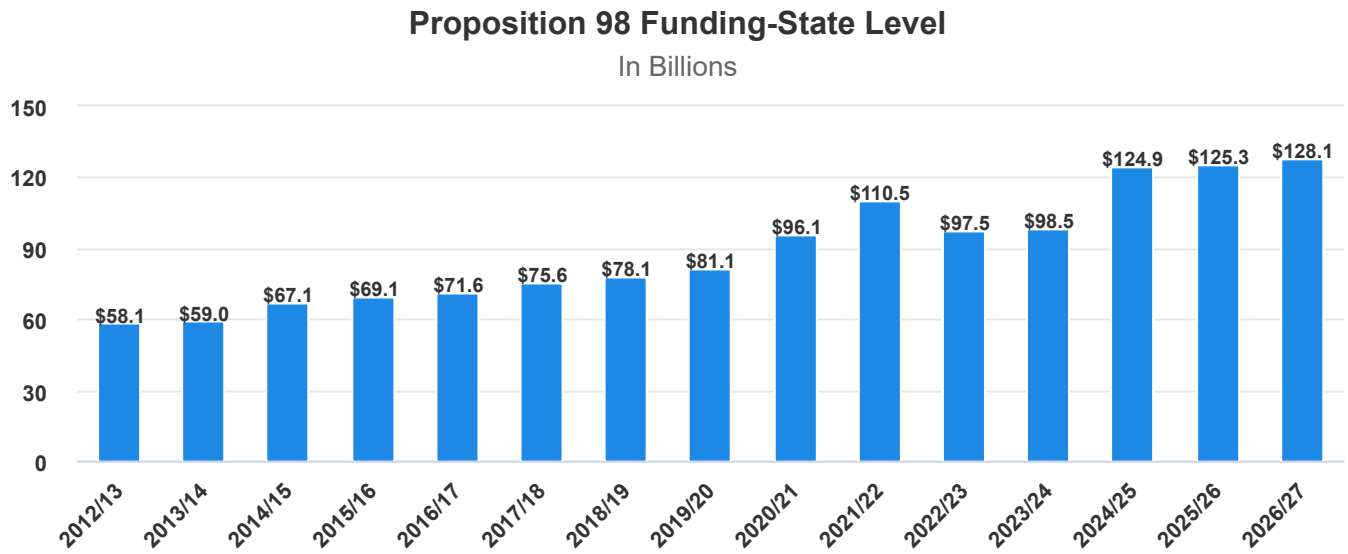
- Strong growth in state revenues
- No existing maintenance factor obligation under Proposition 98

- Sufficient funding already provided to schools under the minimum guarantee

The Governor's budget projected a total balance of $4.1 billion in the Public School System Stabilization Account (or Rainy-Day Fund), reflecting a total mandatory deposit of $4.3 billion across both 2024/25 and 2025/26, a $240 million discretionary deposit in 2025/26, and a $407.1 million mandatory withdrawal of 2026/27. Due to the adjustment in capital gains revenues in May, the mandatory withdrawal for 2026/27 should be eliminated, and the required mandatory deposits across the three-year budget window totals $8.7 billion. To provide additional stability, the budget also includes an increase to the discretionary deposit of $500 million in 2025/26, leaving the final balance in the fund at $9.2 billion; the balance of $9.2 billion in 2025-26 triggers school district reserve caps beginning in 2026/27.

The chart below shows the state's education funding through Proposition 98 from 2012/13 to the present. A copy of the State Budget can be found at:

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



Strategic Budget Development Process

Budget Development Guided by:

Goals & Guardrails (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. The four goals are listed below and metrics are contained on pages 10-17

1. Early Literacy
2. Literacy Intervention
3. College & Career Readiness
4. Life Skills

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

January
- Governor's Proposed Budget
- Staffing Parameters
- School Site Allocations

February – April
- Budget Presentations
- Education Partners Input
- Draft LCAP

May
- Budget Presentations
- Governor's May Revise

June
- SPSA Approval
- Public Hearings LCAP and Budget
- Adopt LCAP and Budget



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 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 them 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 2025/26 Year-End Estimated ending balance at Second Interim was projected at $93.2 million. The revised projected Unrestricted General Fund ending balance is $94.9 million. The difference of $1.7 million is due primarily to the following components:

- Recognize an increase in Transitional Kindergarten attendance for an increase of $900,000 in revenue
- Recognize a decrease in lottery funds due to an adjustment made by the state to lower the prior year allocation for a decrease of $700,000
- Recognize an increase in local revenue of $3.6 million. Recognizing one-time Medi-Cal reimbursement funds of $1.8 million, Clean Energy grant released unspent funds to the district of $1.8 million. In addition, an increase of $800,000 in revenue which is offset by expenses of $800,000 due to increased district outside billing
- Recognize increased expenditures of ($2.1 million) due to increased substitute cost for teacher and campus assistants

The minimum reserve level is 2%; however, in order to plan for the fiscal uncertainty of the future, the district has maintained higher reserves in recent years (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 2025/26	Budget 2026/27	Projected 2027/28	Projected 2028/29
Ongoing Funds:				
Revenues	$ 1,063.25	$ 1,098.74	$ 1,125.93	$ 1,140.59
- Expenses, Sources/Uses	1,152.79	1,122.03	1,131.71	1,149.15
Ongoing Net Change in Fund Balance	(89.54)	(23.29)	(5.78)	(8.56)
One-Time Funds:				
One-Time Revenues	$ 5.30	$ 0.00	$ 0.00	$ 0.00
One-Time Expenses	4.36	35.40	19.50	-
One-Time Net Change in Fund Balance	0.94	(35.40)	(19.50)	-
Total Unrestricted General Fund:				
Beginning Balance	$ 265.36	$ 176.76	$ 118.07	$ 92.79
Ending Balance	**$ 176.76**	**$ 118.07**	**$ 92.79**	**$ 84.23**
Cash, Inventory, Prepaid Assets	6.26	6.26	6.26	6.26
Committed for Future Textbook Adoptions	23.60	9.50	-	-
Committed Pandemic Learning and Recovery	32.00	-	-	-
FTA Student Support	20.00	10.00	-	-
Change in Reserve	**$ (44.21)**	**$ (2.59)**	**$ (5.78)**	**$ (8.56)**
Reserve level	5.63%	5.52%	5.23%	4.73%

Reserve Type (in Millions)	Estimated 2025/26	Planned Change	Proposed 2026/27	Recommended Level 2026/27
Unrestricted General Fund	$ 94.90	$ (2.59)	$ 92.31	$ 92.31
Workers' Compensation	32.56	-	32.56	32.56 (1)
General Liability Reserve	3.52	-	3.52	3.52 (1)
Health Fund Incurred But Not Paid	29.62	1.99	31.61	31.61 (1)
Other Post-Employment Benefits (OPEB)	98.57	5.35	103.92	822.77 (1)
Health Fund Unencumbered Reserves	$ 61.16	$ (42.62)	$ 18.54	$ 51.45 (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	2026/27	2027/28	2028/29
- Future Textbook Adoption	$ 9.5	$ -	$ -
- FTA Student Support	$ 10.0	$ -	$ -

A full copy of Fresno Unified School District's 2026/27 Adopted 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 the 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

The 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 2025-26, Fresno Unified's unduplicated student count (UPP) was 89.9%. 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 4.31% for the budget year 2026/27.

INTRODUCTION TO LCAP & LCFF

What is the LCAP?

The LCAP is the District's
3-Year Plan
showing how state LCFF funds are used to serve all students.

THE LCAP IS USED TO:

- SET **GOALS**
- PLAN **ACTIONS**
- BUDGET **EXPENDITURES**
- REVIEW **PROGRESS**



THE 8 STATE EDUCATION PRIORITIES

1. Basic Services
2. Academic Standards
3. Parent Involvement
4. Student Achievement
5. Student Engagement
6. School Climate
7. Course Access
8. Other Pupil Outcomes

FUSD'S LCAP **AT A GLANCE**

4	59	40	$1,672.5M
GOALS	ACTIONS	METRICS	BUDGETED EXPENDITURES

Where does FUSD get its funding?

- **Non-LCFF State** $367,646,504
- **Local** $47,588,026
- **Federal** $119,303,498

LCFF

- **Base Grant** $735,499,838
- **Supplemental Grant** $130,227,601
- **Concentration Grant** $160,298,512



LCFF

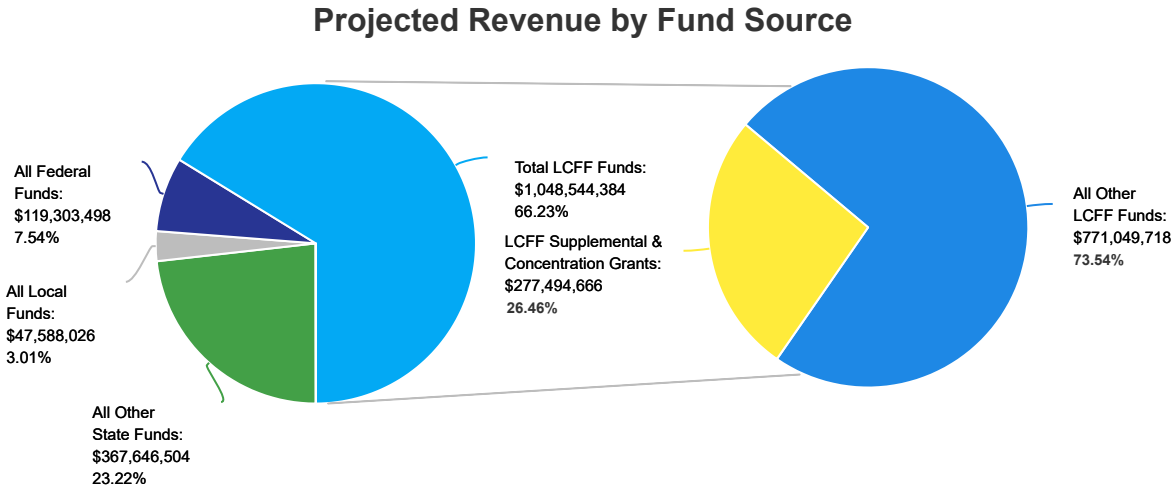
California's Local Control Funding Formula (LCFF) determines the level of state funding provided to school districts. The majority of funding is dedicated to improving academic outcomes for all students with additional funding provided for English Learners, Foster Youth, and students living in poverty.



LCFF Funding for Fresno Unified School District

The total revenue projected for Fresno Unified School District is $1,583,082,412:

- $1,048,544,384 is Local Control Funding Formula (LCFF)
  - ♦ Of the $1,048,544,384 in LCFF Funds, $277,494,666 is generated based on the enrollment of high needs students (foster youth, English learner, and low income students)
- $367,646,504 is Other State Funds
- $47,588,026 is Local Funds
- $119,303,498 is Federal Funds



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 33.0% of *children* that attend Fresno Unified School District live with incomes below the Federal poverty level compared to 14.0% statewide.

Poverty rates within the City of Fresno are also significantly higher in the following groups: Native Hawaiian (36.4%), Black residents (31.0%), American Indian (26.3%), Asian residents (14.8%), and for Hispanic or Latino residents (20.1%)*. 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***	$32,519	$44,253	$32,963	$44,673	$44,673
Median Household Income***	$70,991	$99,241	$74,201	$80,734	$80,734

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

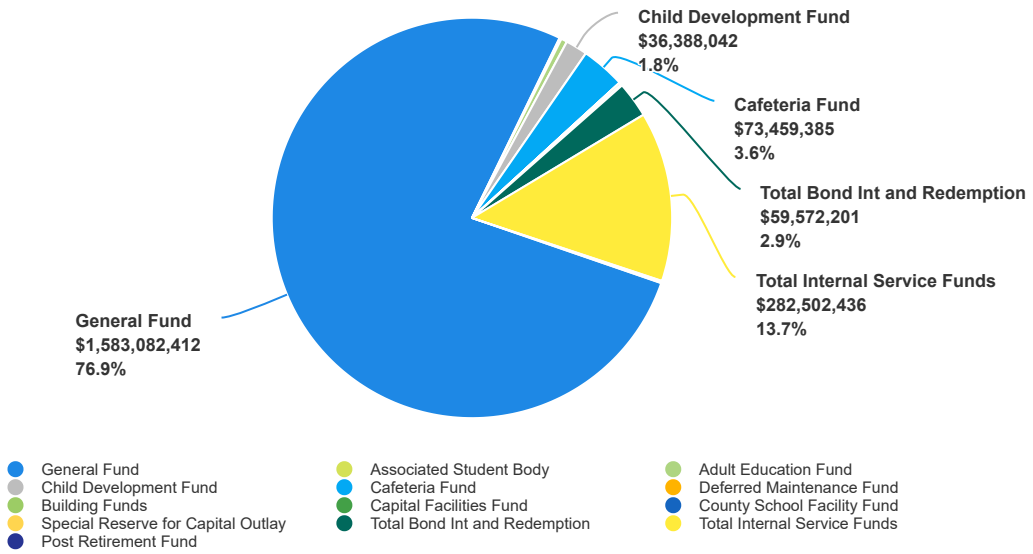
What Makes Up a School District's Funding?

The District's total budgeted revenue for 2026/27 is $2,057,676,406. This is an increase of $52,354,258 from the 2025/26 projected revenue of $2,005,322,148. The General Fund makes up the largest part of the District's total revenue, accounting for 76.94% with the other funds accounting for the balance of the revenue.

Summary of Revenue - All Funds

Fund Name	2025/26 Estimated Actual Revenue	2026/27 Budgeted Revenues	Difference
General Fund Unrestricted	$ 1,068,529,720	$ 1,098,710,362	$ 30,180,642
General Fund Restricted	456,066,441	484,372,050	28,305,609
Total General Fund	**$ 1,524,596,161**	**$ 1,583,082,412**	**$ 58,486,251**
Adult Education Fund	9,683,742	10,116,015	432,273
Child Development Fund	35,208,107	36,388,042	1,179,935
Cafeteria Fund	74,484,865	73,459,385	(1,025,480)
Deferred Maintenance Fund	2,771	-	(2,771)
Building Fund	1,116,421	3,679,124	2,562,703
Developer Fee/ Capital Facilities Fund	2,984,229	1,385,000	(1,599,229)
County School Facility Fund	6,935,102	600,000	(6,335,102)
Special Reserve for Capital Outlay	46,016	40,000	(6,016)
Total Bond interest and Redemption	72,228,973	59,572,201	(12,656,772)
Total Internal Service/ Self Insurance Funds	270,085,434	282,502,436	12,417,002
Post Retirement Fund	4,620,239	3,400,000	(1,220,239)
ASB Student Body	3,330,088	3,451,791	121,703
Total	**$ 2,005,322,148**	**$ 2,057,676,406**	**$ 52,354,258**

Summary of Revenue Sources by Fund





Summary of Expenses - All Funds

Fund Name	2025/26 Estimated Actual Expenses	2026/27 Budgeted Expenses	Difference
General Fund Unrestricted	$ 957,746,317	$ 976,479,944	$ 18,733,627
General Fund Restricted	723,218,089	687,193,746	(36,024,343)
Total General Fund	**$ 1,680,964,406**	**$ 1,663,673,690**	**$ (17,290,716)**
Adult Education Fund	9,774,819	11,423,478	1,648,659
Child Development Fund	35,208,107	36,388,042	1,179,935
Cafeteria Fund	78,134,569	75,051,170	(3,083,399)
Deferred Maintenance Fund	3,364,491	3,361,720	(2,771)
Total Building Funds	120,974	234,500	113,526
Developer Fee/ Capital Facilities Fund	10,908	2,746,614	2,735,706
County School Facility Fund	118,949,767	94,610,526	(24,339,241)
Special Reserve for Capital Outlay	179,412	717,391	537,979
Total Bond interest and Redemption	67,855,608	65,017,207	(2,838,401)
Total Internal Service/ Self Insurance Funds	313,837,317	331,980,506	18,143,189
Post Retirement Fund	1,302,899	1,550,000	247,101
ASB Student Body	3,871,198	3,373,664	(497,534)
Total	**$ 2,313,574,475**	**$ 2,290,128,508**	**$ (23,445,967)**

Budgeted Ending Balances by Fund

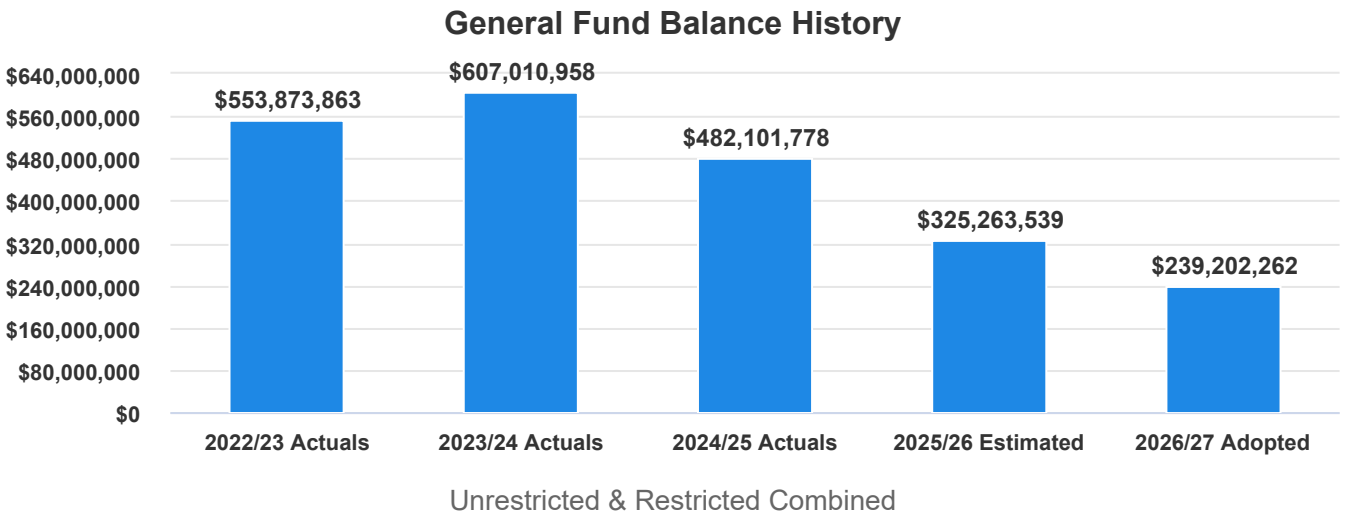
Fund Name	2026/27 Estimated Beginning Balance	2026/27 Budgeted Revenues	2026/27 Budgeted Expenditures	Projected Other Financing Sources	2026/27 Budgeted Ending Balance
General Fund Unrestricted	$ 176,763,717	$ 1,098,710,362	$ 976,479,944	$ (180,920,546)	$ 118,073,589
General Fund Restricted	148,499,822	484,372,050	687,193,746	175,450,546	121,128,672
Total General Fund	**$ 325,263,539**	**$ 1,583,082,412**	**$ 1,663,673,690**	**$ (5,470,000)**	**$ 239,202,261**
Adult Education Fund	1,863,939	10,116,015	11,423,478	-	556,476
Child Development Fund	-	36,388,042	36,388,042	-	-
Cafeteria Fund	23,195,396	73,459,385	75,051,170	-	21,603,611
Deferred Maintenance Fund	-	-	3,361,720	3,361,720	-
Total Building Funds	69,135,356	3,679,124	234,500	(67,337,746)	5,242,234
Developer Fee/ Capital Facilities Fund	9,563,825	1,385,000	2,746,614	(30,000)	8,172,211
County School Facility Fund	8,676,752	600,000	94,610,526	93,976,026	8,642,252
Special Reserve for Capital Outlay	1,319,110	40,000	717,391	-	641,719
Total Bond interest and Redemption	72,486,965	59,572,201	65,017,207	-	67,041,959
Total Internal Service/ Self Insurance Funds	64,180,423	282,502,436	331,980,506	2,000,000	16,702,353
Post Retirement Fund	111,594,273	3,400,000	1,550,000	3,500,000	116,944,273
ASB Student Body	2,170,908	3,451,791	3,373,664	-	2,249,035
Total	**$ 689,450,485**	**$ 2,057,676,406**	**$ 2,290,128,508**	**$ 30,000,000**	**$ 486,998,383**

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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ 954,717,022	$ 1,011,565,459	$ 998,131,789	$ 1,011,853,823	$ 1,048,544,385	$ 1,072,285,786	$ 1,086,670,700	$ 1,097,690,936
Federal Revenues	325,929,387	373,659,023	229,857,159	182,965,283	183,076,756	181,872,935	180,693,190	179,537,040
State Revenues	470,375,478	350,989,459	350,155,805	402,349,090	421,997,105	421,649,355	421,921,605	422,193,855
Other Local Revenues	339,481,754	404,384,264	444,935,130	408,153,952	404,058,161	395,594,357	399,094,357	401,094,357
Other Sources	-	-	-	-	-			
Total Revenues	**$ 2,090,503,641**	**$ 2,140,598,205**	**$ 2,023,079,883**	**$ 2,005,322,148**	**$ 2,057,676,407**	**$ 2,071,402,433**	**$ 2,088,379,852**	**$ 2,100,516,188**
$ Increase/(Decrease)	$ 322,055,679	$ 50,094,564	$ (117,518,322)	$ (17,757,735)	$ 52,354,259	$ 13,726,026	$ 16,977,419	$ 12,136,336
% Increase/(Decrease)	18.21%	2.40%	-5.49%	-0.88%	2.61%	0.67%	0.82%	0.58%
EXPENDITURES								
Certificated Salaries	$ 531,325,418	$ 595,563,889	$ 614,467,451	$ 633,848,912	$ 605,151,143	$ 603,406,958	$ 601,898,259	$ 599,256,592
Classified Salaries	217,312,650	242,924,510	282,536,775	301,775,890	281,738,782	$ 283,894,001	$ 286,440,770	$ 287,766,253
Employee Benefits	421,752,982	439,429,658	467,976,051	482,193,161	509,061,570	$ 514,304,385	$ 517,829,712	$ 517,543,363
Books and Supplies	146,241,394	149,924,971	127,603,533	149,037,401	156,506,186	$ 148,930,060	$ 140,655,402	$ 142,351,365
Services and Other Operating Expenditures	404,428,880	469,928,172	509,555,816	571,597,702	596,639,889	$ 560,325,132	$ 556,271,134	$ 559,227,259
Capital Outlay	81,513,123	138,201,918	161,582,275	101,446,431	70,664,631	$ 54,564,361	$ 54,562,421	$ 49,842,933
Other Outgo/Debt Service	69,501,568	126,167,621	86,144,415	73,674,978	70,366,307	$ 55,271,919	$ 53,802,230	$ 57,803,095
Total Expenditures	**$ 1,872,076,015**	**$ 2,162,140,739**	**$ 2,249,866,316**	**$ 2,313,574,475**	**$ 2,290,128,508**	**$ 2,220,696,816**	**$ 2,211,459,928**	**$ 2,213,790,860**
$ Increase/(Decrease)	$ (117,681)	$ 290,064,724	$ 87,725,577	$ 63,708,159	$ (23,445,967)	$ (69,431,692)	$ (9,236,888)	$ 2,330,932
% Increase/(Decrease)	-0.01%	15.49%	4.06%	2.83%	-1.01%	-3.03%	-0.42%	0.11%
OTHER FINANCING SOURCES/USES								
Transfer In	$ 53,644,807	$ 48,741,913	$ 133,390,413	$ 99,337,993	$ 108,229,466	$ 65,407,973	$ 65,629,746	$ 65,515,063
(Transfer Out)	(53,644,807)	(48,741,913)	(133,390,413)	(99,337,993)	(108,229,466)	(10,501,785)	$ (8,887,203)	$ (6,229,322)
Sources	129,329,699	859,659	61,245,362	90,940,480	30,000,000	1,288,049	1,059,071	$ 1,059,071
Uses	-	-	-	-		27,373,438	40,510,293	$ 38,550,966
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$ 129,329,699**	**$ 859,659**	**$ 61,245,362**	**$ 90,940,480**	**$ 30,000,000**	**$ 83,567,675**	**$ 98,311,907**	**$ 98,895,778**
Beginning Fund Balance	745,228,952	1,092,986,277	1,072,303,402	906,762,331	689,450,484	486,998,383	421,271,675	396,503,506
Fiscal Year Transactions	347,757,325	(20,682,875)	(165,541,071)	(217,311,847)	(202,452,101)	(65,726,708)	(24,768,169)	(14,378,894)
Audit Adjustment	-	-	-	-	-	-	-	-
Ending Fund Balance	**$ 1,092,986,277**	**$ 1,072,303,402**	**$ 906,762,331**	**$ 689,450,484**	**$ 486,998,383**	**$ 421,271,675**	**$ 396,503,506**	**$ 382,124,612**

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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ 954,717,023	$ 1,011,565,459	$ 998,131,787	$ 1,011,853,823	$ 1,048,544,384	$ 1,072,285,786	$ 1,086,670,700	$ 1,097,690,936
Federal Revenues	270,046,404	309,060,895	168,772,193	118,142,407	119,303,498	119,303,498	119,303,498	119,303,498
State Revenues	399,756,489	298,919,515	294,605,268	343,840,990	367,646,504	367,298,754	367,571,004	367,843,254
Other Local Revenues	15,933,182	56,468,247	72,792,926	50,758,941	47,588,026	45,588,026	45,388,026	45,388,026
Other Sources	-	-	-	-				
Total Revenues	**$ 1,640,453,098**	**$ 1,676,014,116**	**$ 1,534,302,174**	**$ 1,524,596,161**	**$ 1,583,082,412**	**$ 1,604,476,064**	**$ 1,618,933,228**	**$ 1,630,225,714**
$ Increase/(Decrease)	$ 230,978,307	$ 35,561,018	$ (141,711,942)	$ (9,706,013)	$ 58,486,251	$ 21,393,652	$ 14,457,164	$ 11,292,486
% Increase/(Decrease)	16.39%	2.17%	-8.46%	-0.63%	3.84%	1.35%	0.90%	0.70%
EXPENDITURES								
Certificated Salaries	$ 519,899,450	$ 582,600,921	$ 600,860,992	$ 619,962,566	$ 592,443,469	$ 590,699,284	$ 589,190,585	$ 586,548,918
Classified Salaries	190,895,573	214,039,435	249,890,294	267,383,920	248,199,314	250,332,647	252,795,147	254,095,147
Employee Benefits	394,318,111	411,476,530	437,866,244	451,067,676	476,351,394	481,583,812	485,058,906	484,757,367
Books and Supplies	109,968,616	109,526,182	85,383,304	102,456,016	112,996,196	105,592,906	97,452,953	99,146,913
Services and Other Operating Expenditures	177,508,907	226,466,806	215,895,945	219,579,975	229,090,216	217,852,465	214,298,472	216,783,472
Capital Outlay	51,752,076	82,218,563	66,186,663	19,696,295	4,628,926	4,628,926	4,628,926	4,628,926
Other Outgo/Debt Service	2,985,875	2,764,413	2,670,375	817,952	(35,825)	(335,825)	(635,825)	5,349,100
Total Expenditures	**$ 1,447,328,608**	**$ 1,629,092,850**	**$ 1,658,753,817**	**$ 1,680,964,400**	**$ 1,663,673,690**	**$ 1,650,354,215**	**$ 1,642,789,164**	**$ 1,651,309,843**
$ Increase/(Decrease)	$ 184,337,327	$ 181,764,242	$ 29,660,967	$ 22,210,583	$ (17,290,710)	$ (13,319,475)	$ (7,565,051)	$ 8,520,679
% Increase/(Decrease)	14.60%	12.56%	1.82%	1.34%	-1.03%	-0.80%	-0.46%	0.52%
OTHER FINANCING SOURCES/USES								
Transfer In	$ 3,419,556	$ 3,405,608	$ 5,628,966	$ 3,391,720	$ 3,391,720	$ 3,391,720	$ 3,391,720	$ 3,391,720
(Transfer Out)	(4,853,446)	(4,861,720)	(6,086,503)	(3,861,720)	(8,861,720)	(4,861,720)	(4,861,720)	(2,203,839)
Sources	-	-	-	-	-	-	-	
Uses	-	-	-	-	-			
Contributions		1		-	-	-	-	
Total Other Financing Sources	**$ (1,433,890)**	**$ (1,456,111)**	**$ (457,537)**	**$ (470,000)**	**$ (5,470,000)**	**$ (1,470,000)**	**$ (1,470,000)**	**$ 1,187,881**
Beginning Fund Balance	374,224,769	553,873,863	607,010,958	482,101,778	325,263,539	239,202,262	191,854,111	166,528,175
Fiscal Year Transactions	191,690,600	45,465,155	(124,909,180)	(156,838,239)	(86,061,278)	(47,348,151)	(25,325,936)	(19,896,248)
Audit Adjustment	(12,041,506)	7,671,940					-	-
Ending Fund Balance	**$ 553,873,863**	**$ 607,010,958**	**$ 482,101,778**	**$ 325,263,539**	**$ 239,202,262**	**$ 191,854,111**	**$ 166,528,175**	**$ 146,631,927**



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	2022/23 Actuals	2023/24 Actuals	2024/25 Unaudited Actuals	2025/26 Estimated	2026/27 Adopted Budget
Reserve for Economic Uncertainties	$133.0	$148.1	$139.1	$94.9	$92.4
Restricted	$225.5	$252.0	$216.8	$148.5	$121.1
Committed	$178.4	$186.1	$114.4	$55.6	$9.5
Assigned	$11.7	$15.0	$5.60	$20.0	$10.0
Cash, Inventory, Pre-Paid Assets	$5.3	$5.8	$6.2	$6.2	$6.2
Total	**$553.9**	**$607.0**	**$482.1**	**$325.2**	**$239.2**

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):

1. Current Year ADA (Traditional Method)

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

2. Prior Year ADA
3. Three-Year Average ADA

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

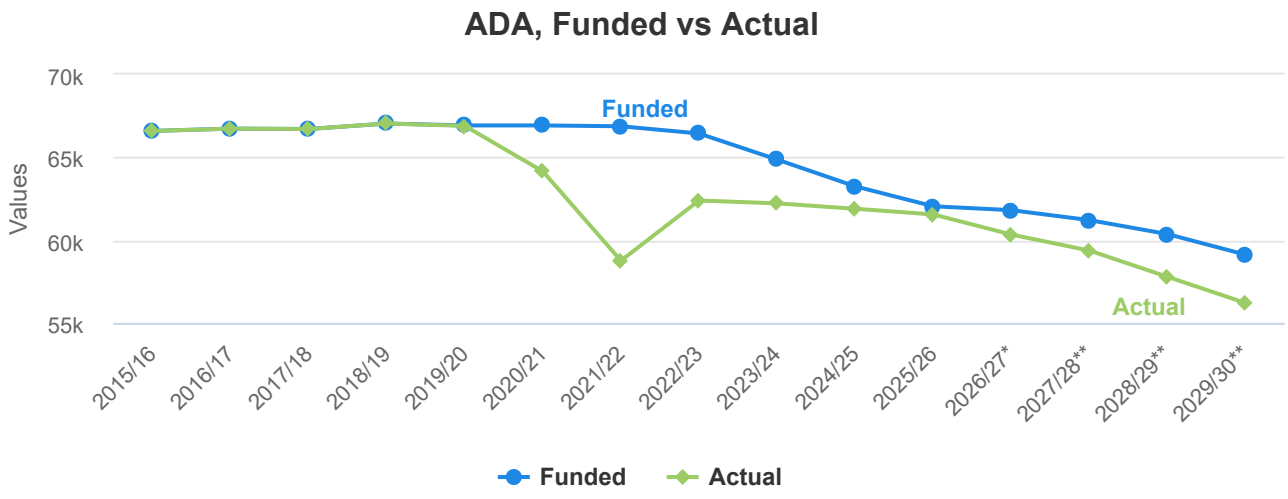
The budget utilizes the three-year average (#3) for estimated Average Daily Attendance (ADA); assumptions include a 92% attendance rate in 2026/27, 2027/28, and 2028/29. Starting in the 2025/26 budget year, the state offered an Attendance Recovery Program (ARP) which is intended to allow Local Educational 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

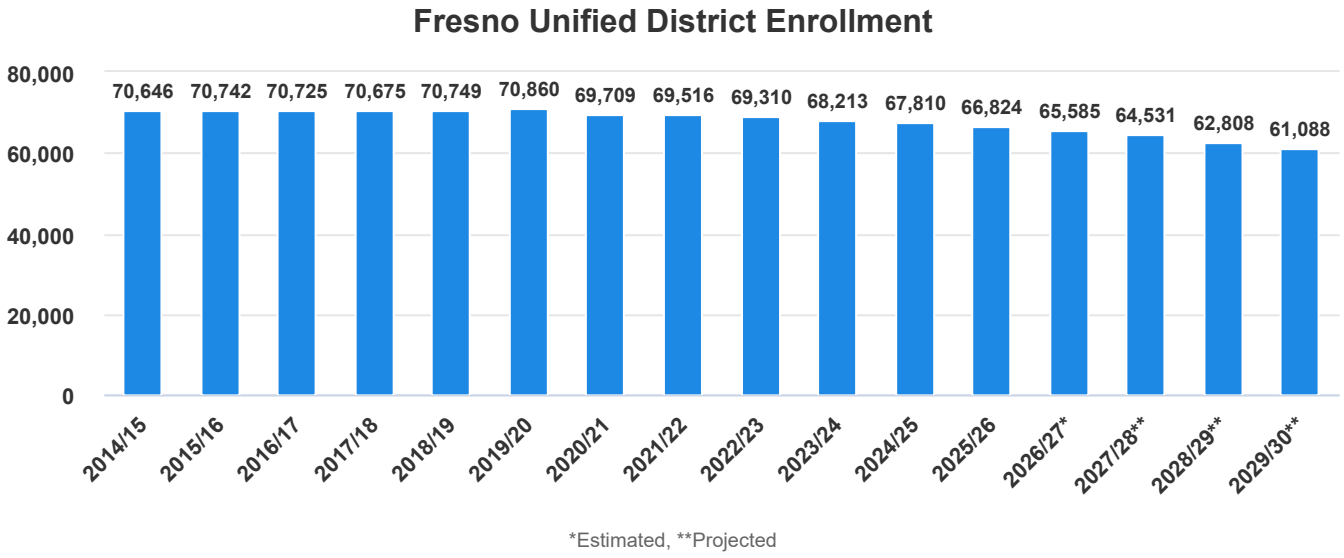
SY	Funded	Actual
2015/16	66,598	66,598
2016/17	66,736	66,736
2017/18	66,714	66,714
2018/19	67,045	67,045
2019/20	66,930	66,903
2020/21	66,930	64,154
2021/22	66,879	58,759
2022/23	66,444	62,395
2023/24	64,868	62,221
2024/25	63,250	61,895
2025/26	62,045	61,552
2026/27*	61,810	60,338
2027/28**	61,209	59,369
2028/29**	60,365	57,783
2029/30**	59,120	56,201



*Estimated/**Projected

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.



*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	TK = 1 teacher to 24 students K-3rd Grade = 1 teacher to 23 students (was 24) 4th to 6th Grade = 1 teacher to 28 students (was 29) Elimination of combination classes in TK-6th grade where sufficient permanent classrooms are available; Teacher choice of augmentation aide or up to $5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or more
Classroom Aides	Kindergarten classrooms = 2 to 3 (6-hour aides)
Custodial	3 to 5 based on school square footage
Safety	Campus Safety
Clerical	Office Manager Office Assistant(s) = 1 to 2 FTE Library Technician Home School Liaison 0.5 FTE (1.0 FTE in 2025/26)
Health Care Professionals	School Psychologist Registered Nurse (1 to 3 days/week) Licensed Vocational Nurse or Health Assistant (2 to 4 days/week) TK Staffing based on student medical support needs
Administration	Principal 1 to 2 Vice Principals

Middle School Baseline Staffing

Description	Middle School Baseline Staffing
Classroom Teachers	1 teacher to 27 students; Teacher choice of augmentation aide or up to $5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or 4 or more students
Additional Teachers	Middle School Redesign = 1.0 to 6.0 certificated FTE (1.0 to 8.0 certificated FTE in 25/26) Transition Teacher = 1.0 FTE Campus Culture = 0.4 FTE School Climate = 0.6 FTE
Safety	Campus Safety = 1.0 to 2.75 FTE (3.0 to 4.0 in 25/26)
Custodial	3.0 to 6.0 FTE based on school square footage (4.0 to 7.0 FTE in 25/26)
Clerical	Office Manager Office Assistant(s) = 0.4375 to 2.0 FTE Attendance Records Assistant Home School Liasion
Health Care Professionals	School Psychologist Registered Nurse = 1.0 FTE Licensed Vocational Nurse (2 to 3 days/week) Staffing based on student medical support needs
Administration	Principal Vice Principals 1 to 3 (1 to 2 Vice Principals in 25/26)

High School Baseline Staffing

Description	High School Baseline Staffing
Classroom Teachers	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)
Additional Teachers	Professional Learning Updraft System "PLUS" Teams = 1.0 FTE (2.0 to 3.0 FTE 25/26) Targeted Improvement Actions = 1.0 to 7.0 FTE (5.0 to 7.0 FTE in 25/26) Librarian
Safety	School Resource Officer and Probation Officer Campus Safety = 9.0 to 10.0 FTE (7.0 to 11.0 FTE in 25/26)
Custodial	6.0 to 15.0 FTE based on school square footage; 2.0 FTE based on Physical Education
Clerical	Office Manager, Registrar, Assistant Registrar and Financial Technician Office Assistant(s) = 1.0 to 5.0 FTE Attendance Records Assistant = 2.0 FTE Library Technician
Health Care Professionals	School Psychologist = 2.0 FTE Registered Nurse = 1.0 FTE Licensed Vocational Nurse = 0.875 to 1.75 FTE (based on medical support needs)
Administration	Principal Vice Principal(s) = 1.0 to 6.0 FTE (2.0 to 6.0 FTE in 25/26) Counselor(s) = 3.0 to 10.0 FTE (3.0 to 11.0 FTE in 25/26) Campus Culture Director and Athletic Director

Personnel Changes

For the 2026/27 school year the district continued to focus on making strategic reductions in management and classified positions (listed on the Central Office Position Recap). Certificated reductions were primarily due to declining enrollment. 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 and will continue to make adjustments as required.

In order to reduce the impact on our employees, the district implemented a supplemental retirement plan to incentivize eligible employees to retire. The goal of the program was to generate savings or, at minimum, create no cost to the district by increasing the number of retirements. Employees that took advantage of this plan were eligible to receive 80% of their base salary for 2025/26 paid over five years.

This benefit encouraged a total of five hundred and seventy-three employees to enroll in the plan and submit resignation letters no later than June 30, 2026. Eligibility requirements were the following:

- Certificated Non-management, Certificated Management, Classified Non-Management, Classified Management, Supervisory and Confidential employees
- Employed for at least five consecutive years with the District and a minimum age of 55
- Remain in active paid status through the last day of assigned 2025/26 work calendar
- Resign from District employment on or before June 30, 2026

The district will make five annual payments into an annuity of $9.5 million each July, with retirees receiving their payment starting in August of 2026. The NET savings to the District will be approximately $13.7 million over five years. Savings are calculated based on a combination of closing vacated positions and replacement salaries being lower due to placement on the salary schedule.

Central Office

In preparing for the 2026/27 budget year, the district focused on Central Office positions, focusing first on those that had vacancies through either retirement or resignations. For 2024/25 (61.3) FTEs were reduced; for 2025/26, 34.3; and for 2026/27, 141.3 were eliminated. Positions impacted included:

- Nutrition Services Assistants, Cook/Baker, Manager, Operator and Supervisors
- Classified Assistants/Specialists/Technicians, Customer Service Representatives, Job Developers and a Material Translator
- Manager I/II/III, Project Managers and Program Managers
- Department Office Managers and Secretaries
- Directors, Executive Directors, Executive Officers, and Administrators
- Assistant Superintendents, Instructional Superintendents, and Principals on Special Assignment

School Site Position Changes

As with the Central Office changes, the adjustments started in the 2024/25 budget year and carried forward into 2026/27; overall, there was a net increase of 167.30 FTEs in 2024/25, a net decrease of (24.50) FTE for 2025/26, and a net decrease of (308.2) for budget year 2026/27. The primary changes were:

- Reduction of teachers based on reduced enrollment
- Reduction of Campus Safety Assistants
- Paraeducators
- Library Technicians
- School Liasions
- Counselors

Central Office Position Change Recap

Positions	2024/25	2025/26	2026/27
Administrative Analyst, Analyst I, Analyst II, Accountant	-2.00	-2.00	-1.60
Assistant Superintendent, Insructional Superintendent, Principal on Special Assignment	-1.00		-7.00
Child Development Supervisor			-4.00
Clinical School Social Worker, School Counselor, Guidance Learning Advisor	-4.00	-2.00	6.40
Coordinator I, Coordinator II, Plant Coordinator		1.00	-1.00
Director, Executive Director, Executive Officers, Administrator	1.00	-4.00	-8.00
Manager I, Manager II, Manager III, Project Manager, Program Manager	-7.00	-5.00	-13.00
Classified Assistants/Speicalists/Technicians, Customer Service Representative, Job Developer, and Material Translator	-13.50	-6.90	-66.40
Department Office Managers and Secretaries	-3.00	-3.00	-18.00
Mobile Maintenance Staff, Roofer, Operations Supervisor, And Transportation Dispatcher			-6.00
Mentoring Program Facilitator I		-1.00	-4.00
Nutrition Services Assistants, Cook/Baker, Manger, and Operator	7.40	1.00	-16.90
Occupational Therapist and Health Clinician			5.00
Software Developer and Telecom Operator		-1.40	-5.20
Teachers on Special Assignment, Literacy Coaches, Climate and Culture Specialist and Resource Specialist	-39.20	-11.00	-1.60
Grand Total	**-61.30**	**-34.30**	**-141.30**

School Site Position Change recap

Positions	2024/25	2025/26	2026/27
After School/Extended Day Lead		-5.30	
Bus Driver			-3.00
Campus Safety Assistants	41.00		-30.00
Counselors			-20.20
Custodians			-15.00
Library Media Technicians			-17.00
Nurse and Licensed Vocational Nurse	9.00	1.90	-8.00
Paraeducators*	70.30	5.10	-22.40
Principal and Vice Principal*	-3.00	-4.00	-16.00
Resource Counseling Assistants			-9.00
School Liaisons			-31.00
School Office Staff*			-3.10
Teacher on Special Assignment Designated Schools		-41.00	
Teachers*	50.00	18.80	-133.50
Grand Total	**167.30**	**-24.50**	**-308.20**

*Total 2026/27 FTE based on declining enrollment: (83.1)

Per Pupil Site Allocations

School Type	2026/27 Rates		2026/27 Amount
Instructional Supplies *			
Elementary Schools	$14.95 per student plus $3,600 per site	$	817,702
Middle Schools	$37.13 per student	$	343,806
High Schools	$51.35 per student	$	814,000
Alternative Education	$50.96 per student	$	50,000
Special Ed	$51.35 per student	$	14,400
Sub-Total		**$**	**2,039,908**

* 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	**$900 per teacher**	**$**	**3,927,131**
Sub-Total		**$**	**3,927,131**

School Type			
Extra-Curricular / Co Curricular			
All Schools		**$**	**20,310,280**
Sub-Total		$	20,310,280
Site Allocations - Prioritized by the School Site Council			
All Schools		**$**	**34,000,000**
Sub-Total		**$**	**34,000,000**

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.

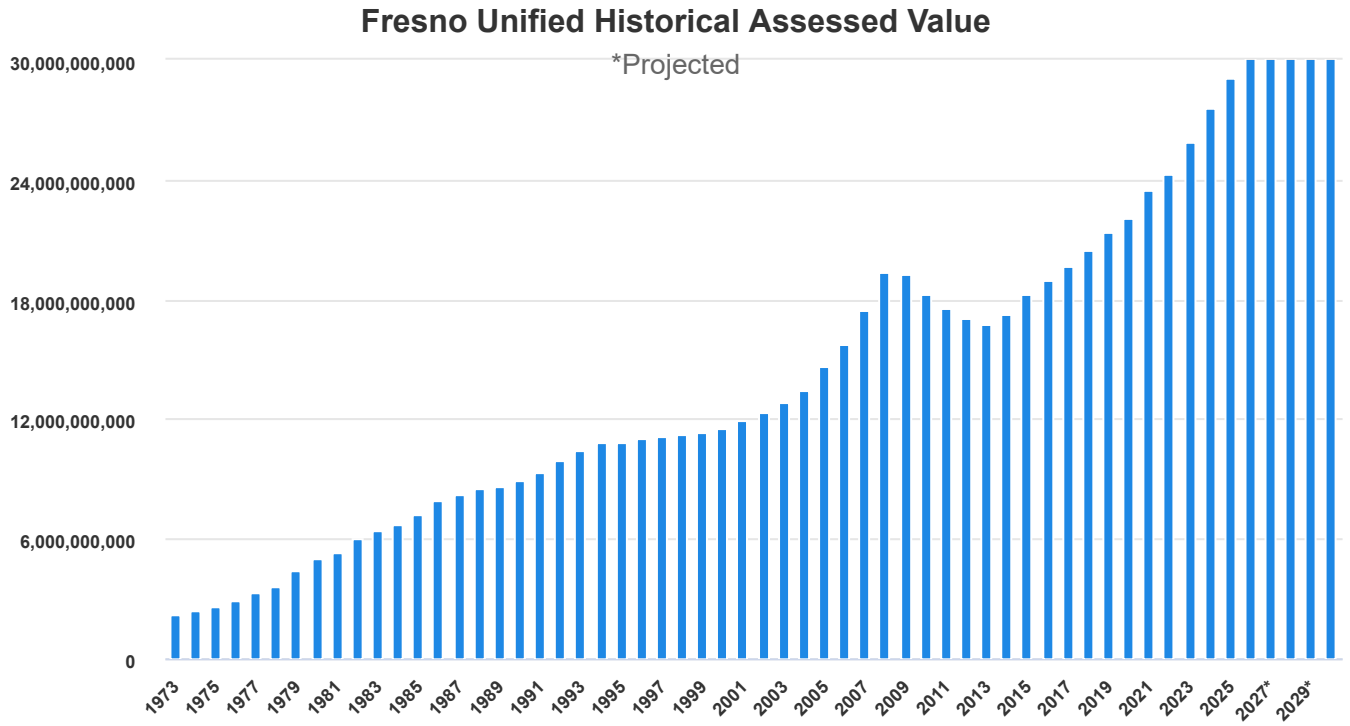
Assessed Value is the value of all taxable, both real (secured) and personal (unsecured) property within the district's boundaries. These include: Non-residential properties such as commercial, industrial and agricultural as well as residential properties to include single family homes, condos, and apartments. 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
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
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	$ 30,698,481,385
2027*	$ 31,619,435,827
2028*	$ 32,568,018,901
2029*	$ 33,545,059,468
2030*	$ 34,551,411,252
2031*	$ 35,587,953,590

*Projected **Source:** Keygent Corp.

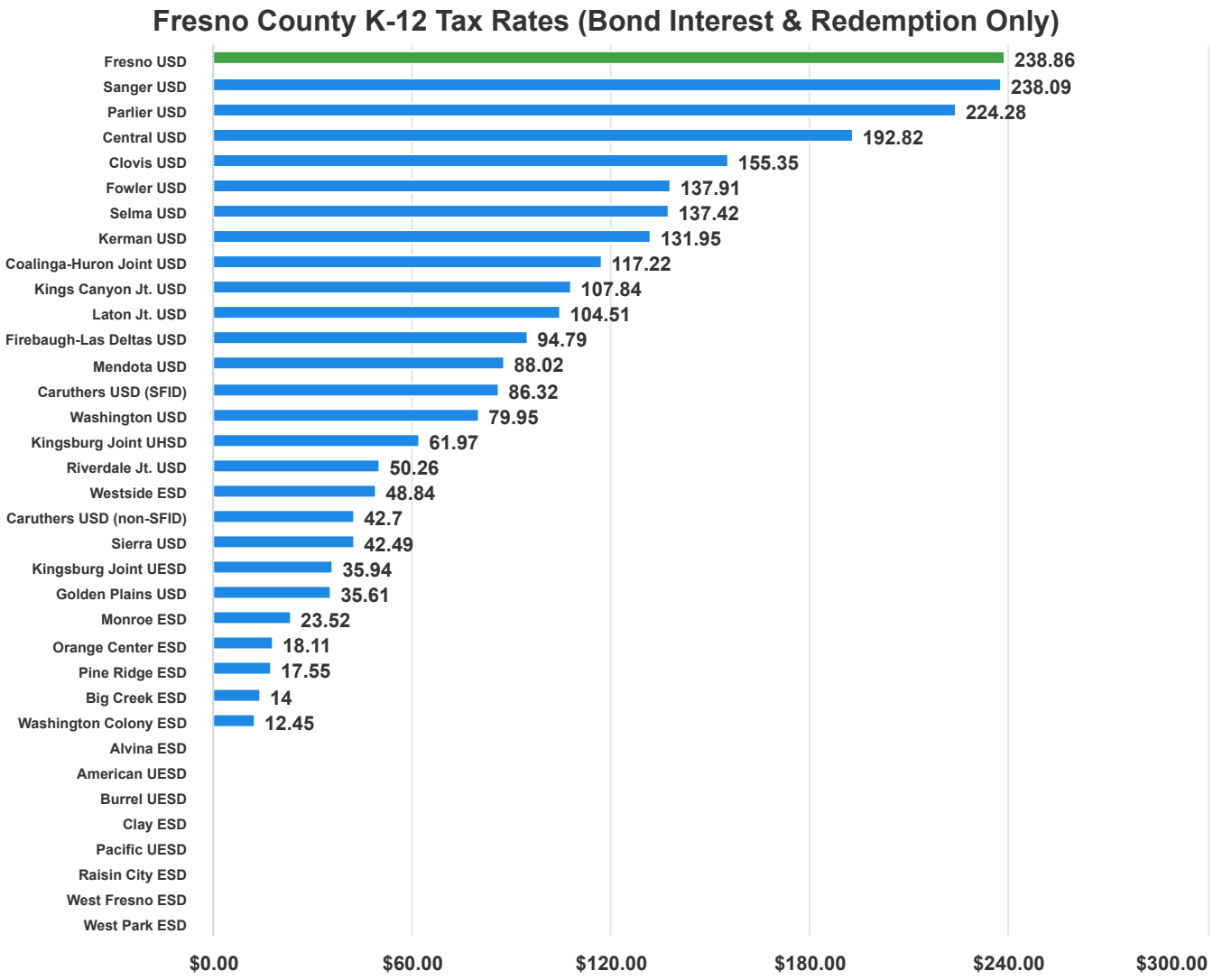

Fresno Unified Historical Assessed Value
*Projected
30,000,000,000
24,000,000,000
18,000,000,000
12,000,000,000
6,000,000,000
0
1973
1975
1977
1979
1981
1983
1985
1987
1989
1991
1993
1995
1997
1999
2001
2003
2005
2007
2009
2011
2013
2015
2017
2019
2021
2023
2025
2027*
2029*

**Projected


LYONS
FARBER
NATIONAL BASKETBALL

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

Local bond measures are repaid from ad valorem property taxes. When bond measures are placed on the ballot, voters are asked to approve the dollar amount of the bond, the project list, and the estimated tax rate for the bonds. Bonds are considered a long-term debt and are included in school districts' audited financial statements until the bonds are repaid. Additionally, credit rating agencies such as Moody's and Standard & Poor's include bond debt in their credit analysis. A higher debt burden may have adverse effects on a school district's credit rating.

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	$ 220,000
2004 GO Refunding Bonds, Series B	November 2004	August 2027	58,040,000	2,085,000
GO Bonds Election of 2010, Series F	October 2016	August 2041	30,010,000	15,280,000
2016 GO Refunding Bonds, Series A	October 2016	August 2041	60,480,000	60,480,000
2016 GO Refunding Bonds, Series B	October 2016	August 2046	59,590,988	59,590,988
GO Bonds Election of 2016, Series A	May2018	August 2043	59,996,623	22,719,294
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	101,300,967
2020 GO Refunding Bonds	September 2020	August 2047	92,615,000	81,345,000
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	30,245,000
GO Bonds Election of 2020, Series A	June 2021	August 2055	80,000,000	63,940,000
2021 GO Refunding Bonds, Series A	December2021	August 2029	30,290,000	16,820,000
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 of 2020, Series C	August 2024	August 2055	60,000,000	44,185,000
GO Bonds Election of 2024, Series A	August 2025	August 2027	30,000,000	30,000,000
2025 GO Refunding Bonds, Series A	August 2025	August 2026	4,255,000	4,255,000
2025 GO Refunding Bonds, Series B	August 2025	August 2026	10,735,000	2,660,000
2025 GO Election of 2020, Series D	May 2026	August 2055	$ 60,000,000	$ 60,000,000
Total			**1,165,595,616**	**855,326,249**



ORGANIZATIONAL SECTION

District History 55
Mission, Values, and Goals 57
Board Members and Executive Cabinet 58
Role of Board 60
District Boundaries 63
District Overview 67
Core Mission, Beliefs, Commitments and Goals 69
Budget Development 78
State Education Budget 80
Local Control Funding Formula (LCFF) 84
Fresno Unified Driving Governance - Budget 86
Revenue & Expenditure Classifications 89
Significant Accounting Policies 91
Fund Information and Listing 94
Fresno Unified Budget Development & Assumptions 97
2025/26 Adopted Budget Priorities 101
School District Reserve Levels 108
Division/Department Budgets 110

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 almost 66,000 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.

Fresno Unified School District

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

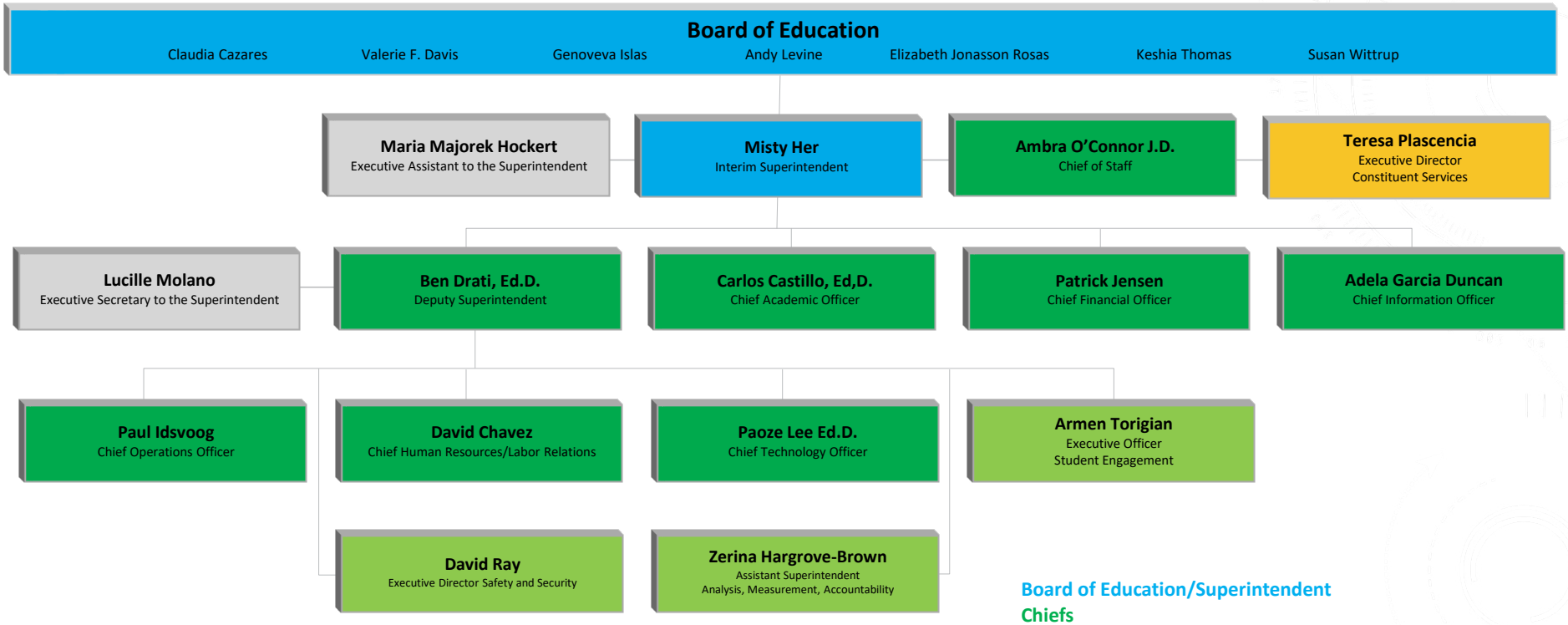
2309 Tulare St., Fresno, CA 93721 • (559) 457-3000 • fresnounified.org

Board Members and Executive Cabinet List

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

Executive Cabinet	Title
Mao Misty Her	Superintendent
Ben Drati Ed.D.	Deputy Superintendent
Adela Duncan	Chief Information Officer
Ambra O'Conner, J.D.	Chief of Staff
Carlos Castillo Ed.D.	Chief Academic Officer
David Chavez	Chief Human Resources/Labor Relations
Paoze Lee Ed.D.	Chief Technology Officer
Patrick Jensen	Chief Financial Officer
Paul Idsvoog	Chief Operations Officer

OFFICE OF THE SUPERINTENDENT (559) 457-3884



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 policymaking 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, 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% 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 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.

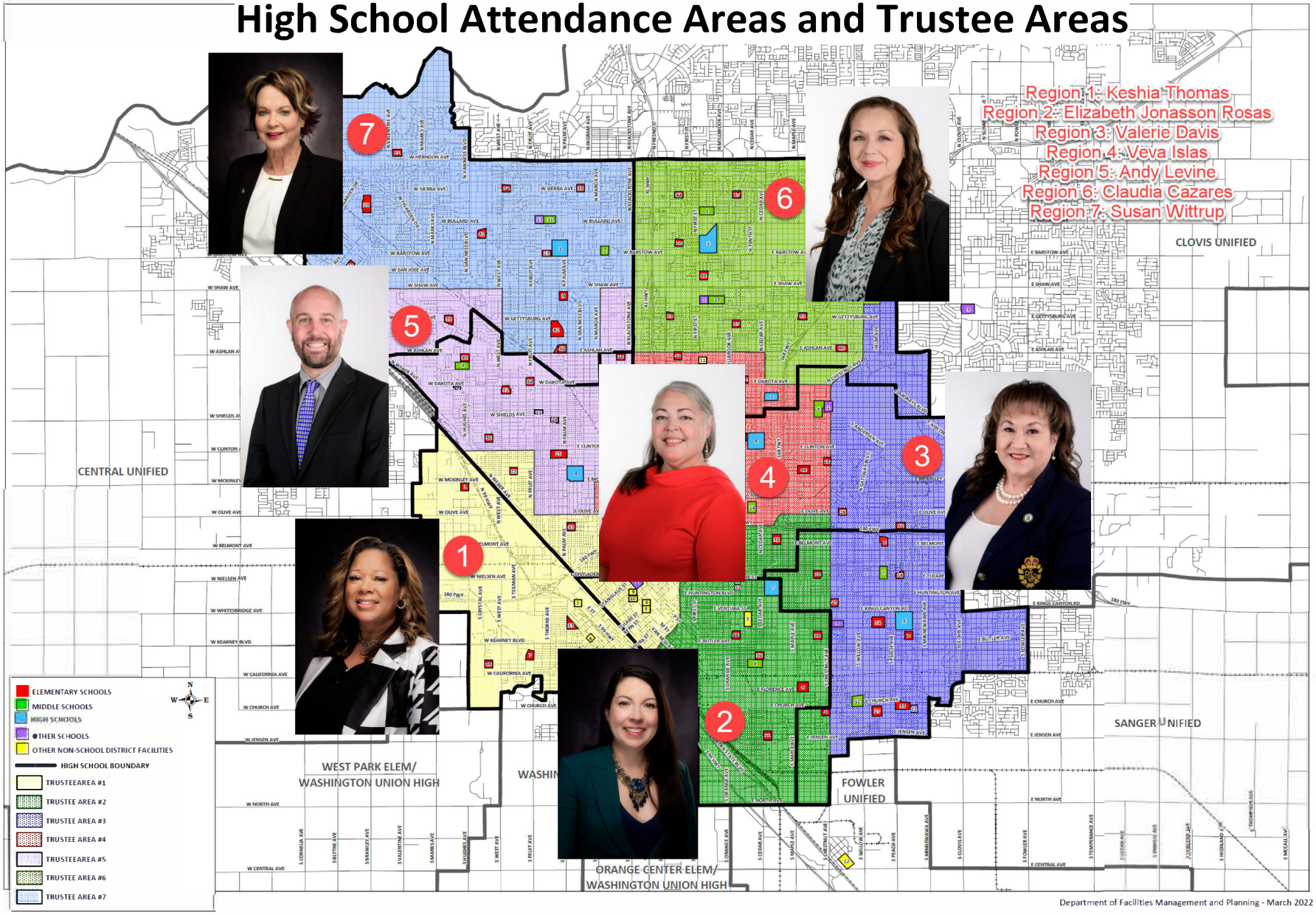
• Effective Staff: The superintendent will not allow the hiring, promotion, or lateral movement of staff who are performing “does not meet standard” as defined by CPSELs, CSTPs, and classified standards.

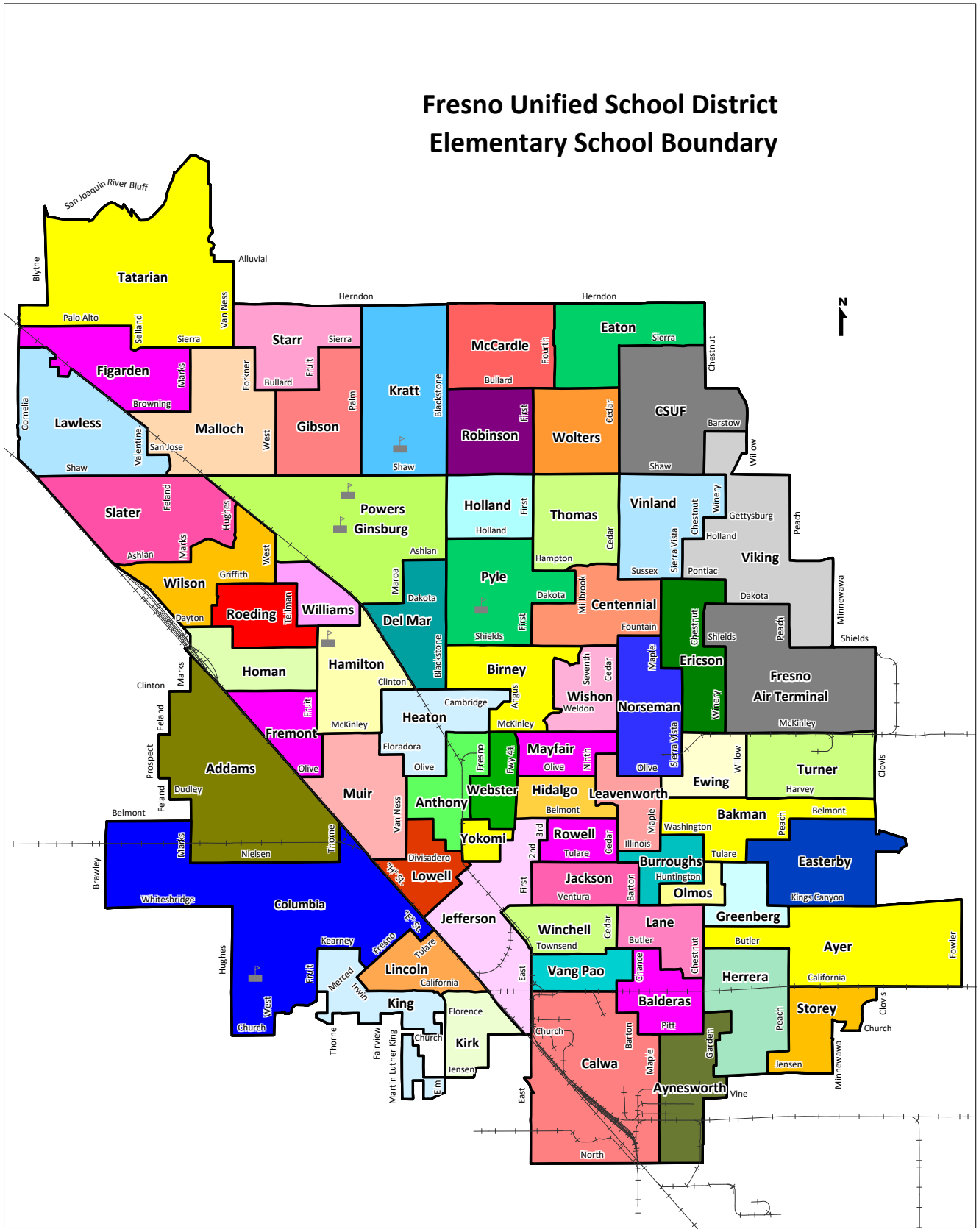
• Health & Wellness: The superintendent may not meet the goals at the cost of unreasonably compromising the health and wellness of students and staff. Fresno Unified School District prohibits discrimination, harassment (including sexual harassment), intimidation, and bullying based on actual or perceive



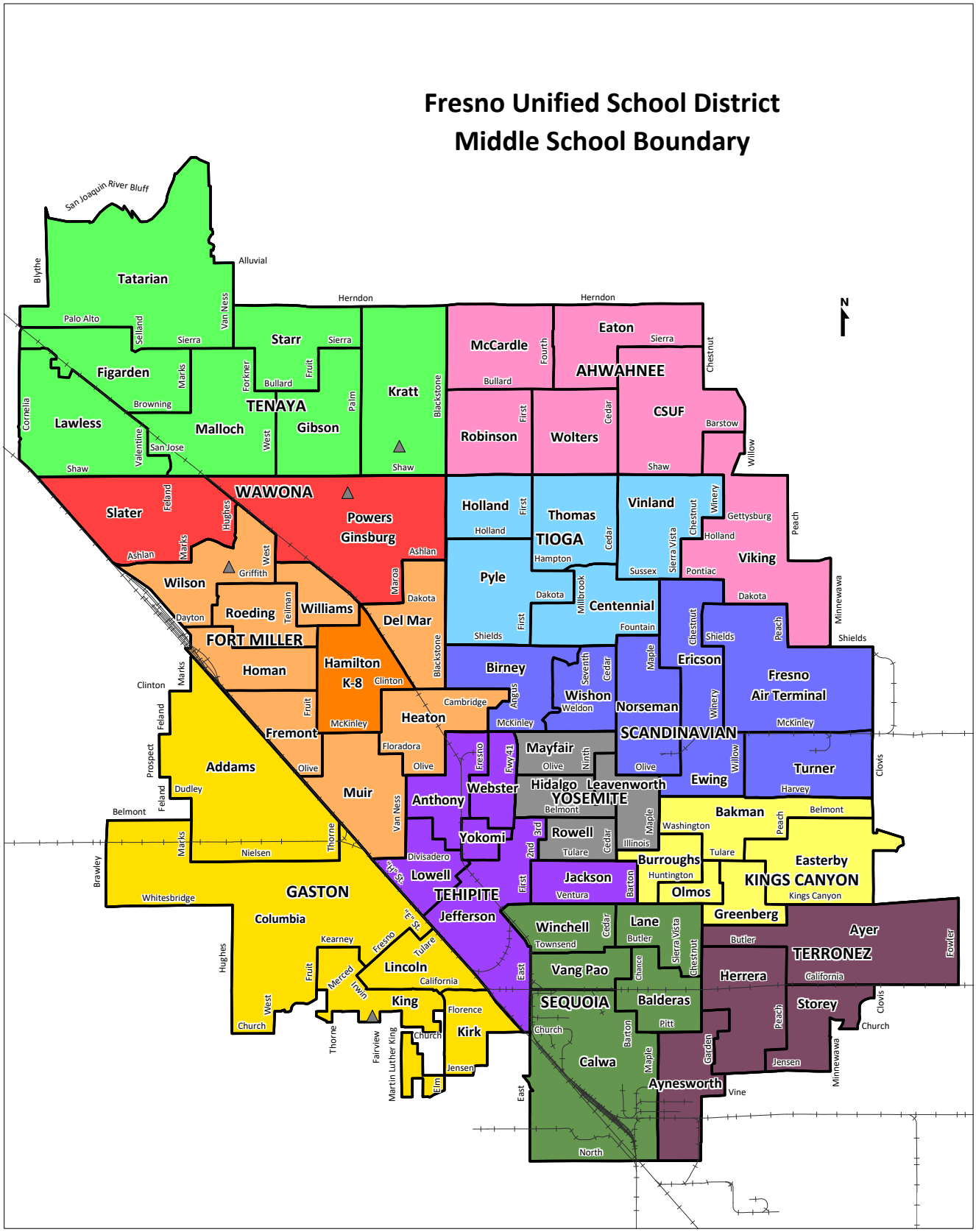
FRESNO UNIFIED SCHOOL DISTRICT

High School Attendance Areas and Trustee Areas



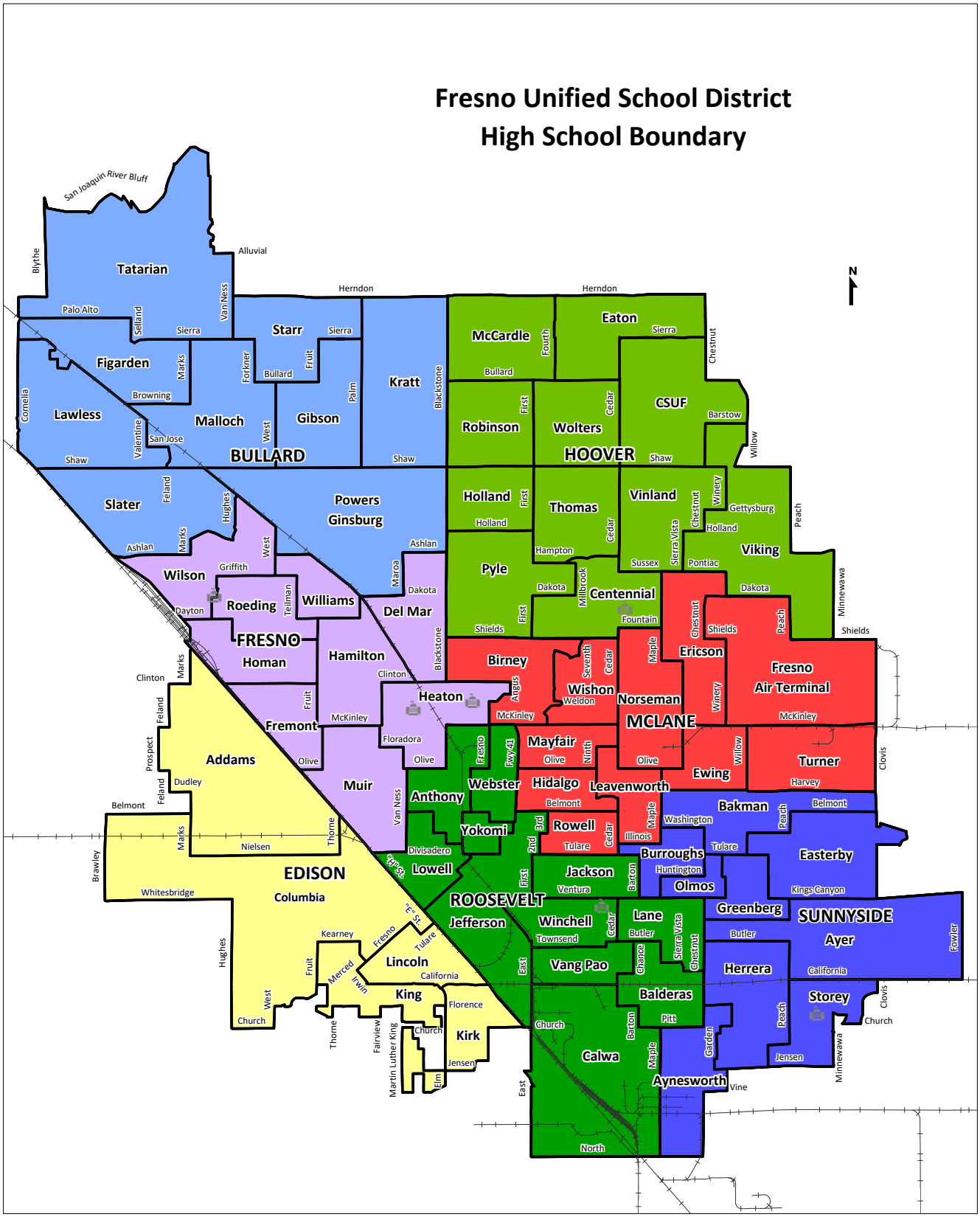

Fresno Unified School District
Elementary School Boundary
N
Tatarian
Alluvial
San Joaquin River Bluff
Blythe
Palo Alto
Selland
Van Ness
Sierra
Herndon
Starr
Fruit
Bullard
Kratt
Blackstone
McCardle
Fourth
Eaton
Chestnut
Figarden
Marks
Browning
Forkner
Palm
Gibson
Robinson
First
Cedar
Wolters
CSUF
Barstow
Willow
Shaw
Lawless
Cornelia
Valentine
San Jose
West
Malloch
Slater
Feland
Hughes
Ashlan
Powers
Ginsburg
Holland
Thomas
Vinland
Winery
Gettysburg
Peach
Viking
Pontiac
Sussex
Sierra Vista
Wilson
Griffith
Roeding
Tellman
Williams
Del Mar
Maroa
Dakota
Pyle
Millbrook
Centennial
Fountain
Minnewawa
Dayton
Homan
Hamilton
Clinton
Birney
Shields
Ericson
Fresno
Air Terminal
McKinley
Addams
Dudley
Prospect
Fremont
Olive
Muir
Heaton
Cambridge
Angus
Wishon
Weldon
Norseman
Floradora
Fresno
Fwy 41
Mayfair
Ninth
Ewing
Turner
Harvey
Clovis
Webster
Anthony
Van Ness
Hidalgo
Leavenworth
Belmont
Bakman
Washington
Yokomi
Rowell
Tulare
Illinois
Burroughs
Huntington
Easterby
Kings Canyon
Brawley
Whitesbridge
Columbia
Nielsen
Thorne
Divisadero
Lowell
Jackson
Ventura
Barton
Olmos
Jefferson
Winchell
Townsend
Lane
Butler
Greenberg
Ayer
Fowler
Kearney
Fresno
Tulare
Lincoln
California
Vang Pao
Chance
Herrera
Balderas
Pitt
Storey
Church
Clovis
King
Florence
Kirk
Jensen
Martin Luther King
Fairview
Irwin
Merced
Calwa
Garden
Aynesworth
Vine
North
Baird 5-8 | Bullard TALENT K-8 | Manchester GATE 2-6 | Phoenix Academy 1-6 | Sunset K-6 | Wawona Elem. DI
Department of Facilities Management and Planning - May 2025

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



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

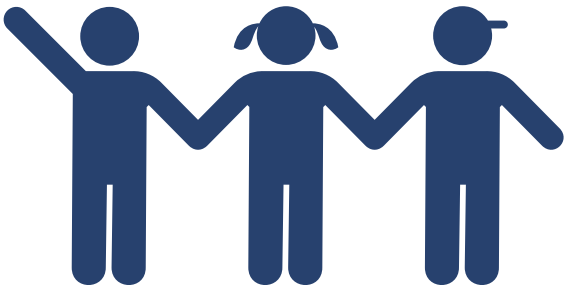
District Overview

Located in the heart of the Central Valley, Fresno Unified is the third largest school district in California with an enrollment estimated at 65,585 students in grades TK 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.

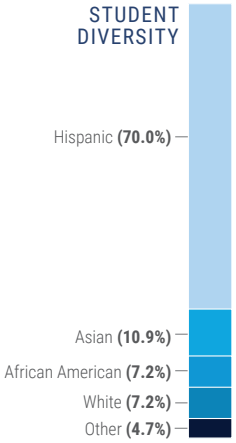
The students and staff reflect the rich diversity that is the hallmark of Fresno's agriculture community. The student population is 70.0% Hispanic or Latino; 10.9% Asian; 7.2% African American, 7.2% White, and 4.7% are of two or more races or other ethnicities.

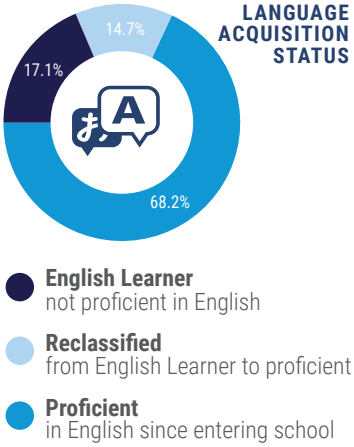
DISTRICT OVERVIEW

Fresno Unified School District



65,585 TK-12th grade **STUDENTS**





STUDENT GROUPS

Supplemental & Concentration Grant funding is based on enrollment of "High Needs" students:



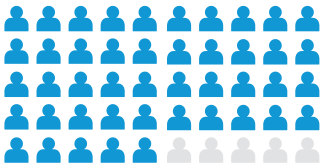
Low Income
86.6%



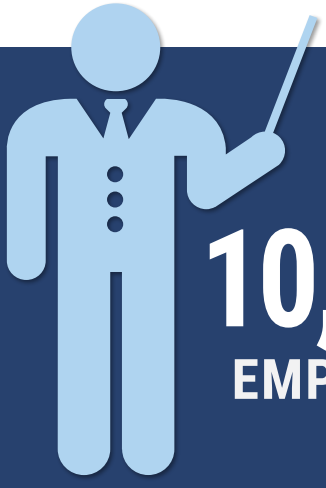
English Learner
16.6%



Foster Youth
0.8%



89.9% of students classified as **High Needs**



10,000+ EMPLOYEES



100 SCHOOLS

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

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 toles 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 purpose of the Fresno Unified School District Goals & Guardrails is to give the District direction to improve student outcomes and drive the district's investments (budget):

GOALS

Goal 1 - 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.

Goal 2 - 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 30% in June 2024 to 50% by June 2030.

Goal 3 - College & Career Readiness

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

Goal 4 - 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 (% yet to be set).

Guardrails

Community Engagement - No major decisions will be proposed to the Board without a community engagement plan.

Equitable Access - Goals will be met without excluding distinct and/or vulnerable groups such as African American, English Learners, Foster Youth, Homeless or Students with Disabilities.

Effective Staff - Hiring, promotion or lateral movement of staff will only occur with those who are meeting standards.

Health & Wellness

Goals will be met without compromising the health and wellness of students and staff.

FRESNO UNIFIED GOALS AND GUARDRAILS

Goals

Our goals focus on the outcomes we want for students and guide how we invest resources to create the greatest impact.



1 Early Literacy

Increase the percentage of 1st graders proficient in literacy from **48%** to **80%** by June 2030.

OUR TARGET

80%
1st graders proficient in literacy

2 Literacy Intervention

Increase students in grades 3-8 who are more than one year behind in ELA and make more than one year's growth from **30%** to **50%**.

50%
making more than one year's literacy growth



3 College & Career Readiness

Increase graduates who are college and career ready from **43%** to **64%** by 2030.

64%
graduates are college and career ready

4 Life Skills

Increase students in grades 6, 8, and 12 who demonstrate Portrait of a Learner competencies from **X%** in 2027 to **Y%** by 2030.

Y%
demonstrating Portrait of a Learner competencies

FRESNO UNIFIED GOALS AND GUARDRAILS



and Guardrails

Our guardrails are the non-negotiable boundaries that guide decisions and protect what matters most for our students and community

1 Community Engagement

Major decisions cannot go to the Board without a community engagement plan.

2 Equitable Access

Goals cannot be met by leaving out vulnerable student groups or schools.

3 Effective Staff

Staff performing below standard cannot be hired, promoted, or moved laterally.

4 Health & Wellness

Goals cannot be met by unreasonably compromising student or staff health and wellness.





Academic Achievement

Improve Academic Performance at Challenging Levels.

31 Actions & Services

25 Progress Indicators

State priorities addressed:

1. Basic Services
2. Academic Standards
4. Student Achievement
7. Course Access
8. Other Student Outcomes

GOAL #1

Budgeted Expenditures



Goal #1 Budgeted Expenditures

$1,234.4M

PROGRESS INDICATORS



IMPROVE PERFORMANCE ON ELA SBAC

-49.8	-47.1	-40.2	⬆ -4.8
Baseline	Year 1	Year 2	Year 3 Outcome



IMPROVE PERFORMANCE ON MATH SBAC

-80.6	-75.8	-71.0	⬆ -35.6
Baseline	Year 1	Year 2	Year 3 Outcome



INCREASE ENGLISH LEARNER PROGRESS INDICATOR (ELPI)

46.8%	40.2%	43.9%	⬆ 52.8%
Baseline	Year 1	Year 2	Year 3 Outcome



IMPROVE PERFORMANCE ON CAST

16.0%	16.8%	18.4%	⬆ 31.0%
Baseline	Year 1	Year 2	Year 3 Outcome



INCREASE ENGLISH LEARNER RECLASSIFICATION RATE

6.6%	13.3%	14.7%	⬆ 10.0%
Baseline	Year 1	Year 2	Year 3 Outcome



IMPROVE ACCESS TO STANDARDS-ALIGNED INSTRUCTION
(Implementation Level: 1-5)

Level 4	Level 4	Level 4	Level = 4
Baseline	Year 1	Year 2	Year 3 Outcome

ACTIONS & EXPENDITURES

1.01	Learning Recovery Emergency Block Grant (LREBG)	**$18.9M**
1.02	Additional Teacher Supply Funds	**$3.9M**
1.03	Middle & High School Redesign	**$18.9M**
1.04	Eliminate Elementary Combination Classes	**$7.3M**
1.05	Instructional Supports and Instructional Coaches	**$42.7M**
1.06	Additional Teachers Above Base Staffing	**$37.8M**
1.07	Additional School Site Administration above Base	**$16.1M**
1.08	Historically Underserved Student Groups	**$6.6M**
1.09	Historically Underserved Student Groups – Targeted Support Services	**$0.0M**
1.10	Additional Supports for Libraries	**$1.3M**
1.11	GATE (Gifted and Talented Education) / AP (Advanced Placement) / IB (International Baccalaureate)	**$4.8M**
1.12	Expand Alternative Education	**$1.9M**
1.13	Maintain Additional Services for Phoenix Community Day School	**$6.3M**
1.14	All Teachers Are Teachers of English Learner (EL) Students	**$20.6M**
1.15	BASE: Expanded Learning Programs	**$109.8M**
1.16	Expansion of Dual Language Immersion Programs	**$1.4M**
1.17	BASE: Instruction	**$502.0M**
1.18	BASE: Professional Learning	**$50.7M**
1.19	BASE: Technology Access and Support	**$23.7M**
1.20	High Quality School Site Health Services	**$20.4M**
1.21	Student Technology Access and Annual Refresh	**$14.5M**
1.22	Upgrading Access to Technology	**$4.3M**
1.23	Program Specialists	**$2.4M**
1.24	Early Interventions	**$3.2M**
1.25	Supports for Foster Youth / Project Access – Direct Technical Assistance	**$1.8M**
1.26	Supports for Homeless Youth	**$2.1M**
1.27	BASE: Special Education	**$262.2M**
1.28	Linked Learning, ROP, and CTE Pathway Development	**$28.4M**
1.29	CTE STEM PK-6 Kids Invent!	**$1.2M**
1.30	Men's and Women's Alliance	**$1.1M**
1.31	School Counselors & Resource Counseling Assistants	**$18.1M**



The Whole Child

Expanding inclusive opportunities, strengthening relationships, and supporting social-emotional development to increase student engagement and improve attendance, participation, and overall student success.

14 Actions & Services

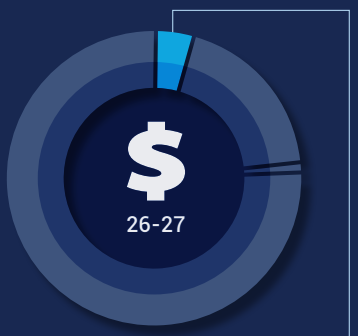
7 Progress Indicators

State priorities addressed:

1. Basic Services
5. Student Engagement
6. School Climate
8. Other Student Outcomes

GOAL #2

Budgeted Expenditures



Goal #2 Budgeted Expenditures

$128.9M

PROGRESS INDICATORS

REDUCE CHRONIC ABSENTEEISM

Baseline	Year 1	Year 2	Year 3 Outcome
34.7%	30.3%	29.4%	↓ 25.7%

INCREASE STUDENT SENSE OF SAFETY
(per school environment survey)

Baseline	Year 1	Year 2	Year 3 Outcome
72.7%	72.5%	87.0%	↑ 75.0%

INCREASE STUDENT SENSE OF CONNECTION
(per engagement survey)

Baseline	Year 1	Year 2	Year 3 Outcome
80.4%	81.5%	82.0%	↑ 85.0%

REDUCE SUSPENSION RATE

Baseline	Year 1	Year 2	Year 3 Outcome
7.3%	6.6%	5.9%	↓ 6.4%

REDUCE EXPULSION RATE

Baseline	Year 1	Year 2	Year 3 Outcome
0.24%	0.13%	0.17%	↓ <1.0%

MAINTAIN FIT RATING OF GOOD OR EXEMPLARY FOR ALL SCHOOLS

Baseline	Year 1	Year 2	Year 3 Outcome
100.0%	100.0%	100.0%	= 100.0%

ACTIONS & EXPENDITURES

2.01	Increase School Allocations for Athletics	$20.5M
2.02	District-Funded Educational Enrichment Trips	$2.4M
2.03	District Arts Collaborative Project	$0.1M
2.04	Increased Funding for Music	$28.0M
2.05	Student Peer Mentor Program	$0.7M
2.06	School Climate and Culture Expansion	$7.5M
2.07	Restorative Practices / Relationship Centered Schools	$3.1M
2.08	BASE: Student and Family Services	$25.5M
2.09	Campus Climate and Culture Teachers	$1.8M
2.10	Family Engagement Hour Training	$3.8M
2.11	Mental Health Supports	$19.4M
2.12	Transportation Services	$2.6M
2.13	Campus Safety Assistants	$10.7M
2.14	Department of Culture and Student Inclusion	$2.9M



GOAL #3

Operational Excellence

Ensure a diverse and highly qualified workforce, strengthen meaningful family participation and engagement, and strategically allocate resources to effectively support all district goals and maximize student success.

9 Actions & Services

3 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. Other Student Outcomes

GOAL #3

Budgeted Expenditures



Goal #3 Budgeted Expenditures

$305.1M

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. The four goals are listed below and metrics are contained on pages 71-77

1. Early Literacy
2. Literacy Intervention
3. College & Career Readiness
4. Life Skills

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

January

- Governor's Proposed Budget
- Staffing Parameters
- School Site Allocations

February – April

- Budget Presentations
- Education Partners Input
- Draft LCAP

May

- Budget Presentations
- Governor's May Revise

June

- SPSA Approval
- Public Hearings LCAP and Budget
- Adopt LCAP and Budget



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

If funding falls below the level previously required, a "maintenance factor" is created, requiring the state to accelerate future funding when revenues improve. This mechanism is built into the Local Control Funding formula, which allows the state to defer a portion of the funding requirement when economic indicators are weak; when revenues improve, the state is obligated to "pay back" the part of the obligation that they deferred.

The Guarantee continues to be in Test 1 for 2026/27 (as it has since the 2024/25 fiscal year). 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). Total TK-14 Proposition 98 base guarantee funding at the time of the Enacted Budget is $124.9 billion in 2024/25, $125.3 billion in 2025/26, and $128.1 billion in 2026/27. The revised Guarantee for TK-14 schools represents an increase of approximately $29.2 billion over the three-year budget period (2024/25 - 2026/27); much of these funds are required to be deposited into the Rainy Day Fund.

In compliance with the Proposition 98 funding formula, a $8.3 billion maintenance factor payment is required for 2024/25, which will be paid in addition to the Guarantee level (this accounts for most of the increase in the guarantee for that fiscal year). The 2026/27 budget also includes a settle-up payment of $1.9 billion in 2024/25 to completely pay off the amount owed to the Guarantee for that year. In order to mitigate against the highly volatile revenue streams, the Governor has continued to use the "settle-up" strategy and maintains a $3.9 billion settle-up amount in the 2025/26 fiscal year. If revenues continue at the same or higher levels for the 2025/26 fiscal year (evaluated in spring of 2027), the Legislature is required to pay this amount back to TK-14 schools through the budgetary process in future years.

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

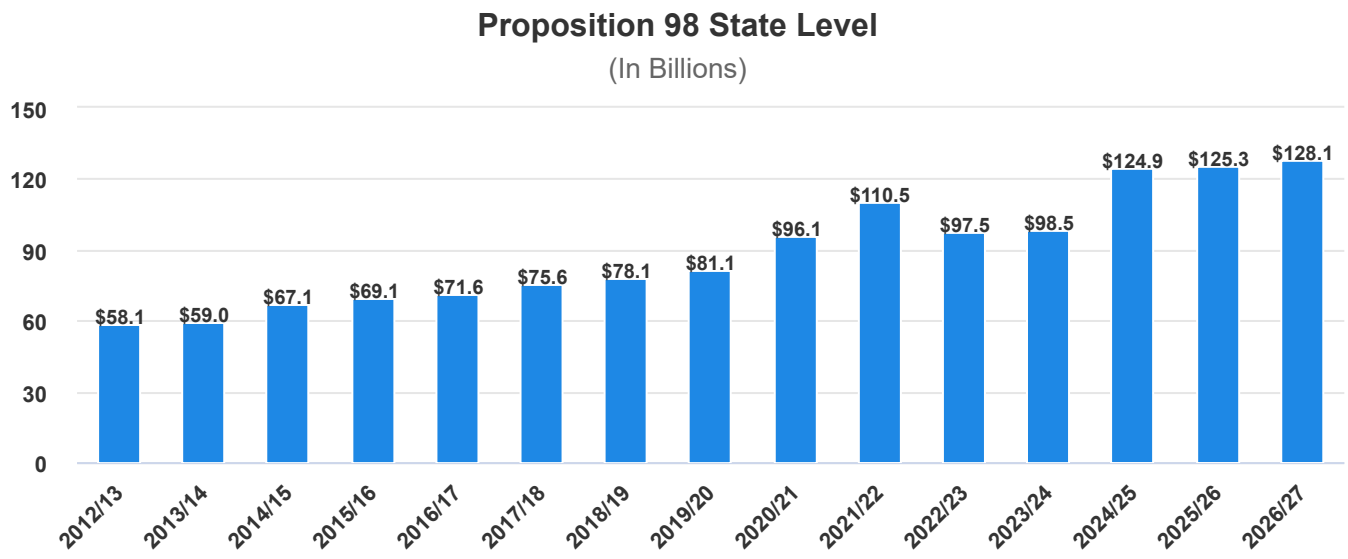
Funds in the PSSSA can be withdrawn in years when the Proposition 98 minimum guarantee declines, helping to smooth out volatility and stabilize education funding.

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 Governor's budget projected a total balance of $4.1 billion in the Public School System Stabilization Account (or Rainy-Day Fund), reflecting a total mandatory deposit of $4.3 billion across both 2024-25 and 2025/26, a $240 million discretionary deposit in 2025/26, and a $407.1 million mandatory withdrawal of 2026/27. Due to the adjustment in capital gains revenues in May, the mandatory withdrawal for 2026/27 should be eliminated, and the required mandatory deposits across the three-year budget window totals $8.7 billion. To provide additional stability, the enacted budget includes an increase to the discretionary deposit of $500 million in 2025/26, resulting in a final balance of $9.2 billion in the Rainy Day Fund.

The chart below shows the state's education funding through Proposition 98 from 2012/13 to the present. A copy of the State Budget can be found at:

Source: 2026-27 MR Budget Summary


Proposition 98 State Level
(In Billions)
150
120
90
60
30
0
$58.1
$59.0
$67.1
$69.1
$71.6
$75.6
$78.1
$81.1
$96.1
$110.5
$97.5
$98.5
$124.9
$125.3
$128.1
2012/13
2013/14
2014/15
2015/16
2016/17
2017/18
2018/19
2019/20
2020/21
2021/22
2022/23
2023/24
2024/25
2025/26
2026/27

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 4.31% for the budget year 2026/27.



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

2024 → 2025

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

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

Engagement/School Climate
Increase engagement opportunities

School Safety
More plans, protocols, resource officers

Staff Support
Provide support and resources for staff

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 classifications 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 offset with declining enrollment
- Federal Revenue
  - Increase due primarily to increased funding through Title I and Title II which is allocated based on a district's concentration of children and families with incomes below the poverty line
- Other State Revenue
  - Special Education funding increased the base rate
- Other Local Revenue
  - Interest revenue planned down due to current trend

Expenditures:

- Certificated Salaries
  - Salary increases due to Step/Column adjustments
  - Reduction in FTE as a result of declining enrollment
  - Staffing adjustments for class size reduction per contract
  - Attrition adjustments/retirements primarily due to the retirement incentive program
- Classified Salaries
  - Salary increases due to Step/Column adjustments
  - Attrition adjustments/retirements primarily due to the retirement incentive program
- Fringe Benefits
  - Increases driven by the increase in personnel expense driven primarily by increase to Workers' Compensation of 0.10% and increase to employee health plan contribution - from $22,000 to $25,227 per active employee
- Books, Supplies & Other Materials
  - Increase in CTE Incentive Grant Program
  - ELA Curriculum Adoption
  - FTA Student Support

- Increase in Literacy Coaches and Reading Specialists Grant
- Increase in Ongoing & Major Maintenance supplies

- Contract Services/Other Operating Expenditures
  - Increase in utility costs
  - Arts, Music, and Instructional Materials Discretionary Block grant ($30.2 M) exhausted in 2025/26
  - Arts and Music in Schools (Prop 98) increase
  - Increase in CA Community Schools Implementation Grant
  - FTA Student Support
  - Increase to K12 Strong Workforce Program
- Capital Outlay
  - CalSHAPE ventilation Program increase
  - Urban Community Drought Relief Grant Program increase
  - Clean vehicle Fueling Infrastructure increase

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 2025/266/27. The available balances at year-end will become the revised budget for fiscal year 2026/277/28.

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 the 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 resourced 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



2026/27 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 2026/27, a large portion of the expense could be rolled into the future budget year. The anticipated revenues and expenses were budgeted in 2025/26 and any fund balance rolls into 2026/27 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 thousands of 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 2025/26 Year-End Estimated ending balance at Second Interim was projected at $93.2 million. The revised projected Unrestricted General Fund ending balance is $94.9 million. The difference of $1.7 million is due mainly to the following components:

- Recognized an increase in Transitional Kindergarten attendance for an increase of $900,000 in revenue
- Recognized a decrease in lottery funds due to an adjustment made by the state to lower the prior year allocation for a decrease of $700,000
- Recognized an increase in local revenue of $3.6 million
- Recognized one-time Medi-Cal reimbursement funds of $1.8 million

- Clean Energy grant released unspent funds to the district of $1.8 million
- Recognized increased expenditures of ($2.1 million) due to increased substitute costs for teacher and campus assistants

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 2026/27 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.

Source: California Budget

Budget Focus by Goals

For the 2026/27 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 2026/27 assumptions outlined are based on guidance received from School Services of California ("SSC"), as well as the Governor's May Revised Budget for 2026/27 ("the May Revise") information:

- *The Governor's summary states "The Administration set forth its intent to return in May with a revised plan – reflecting updated revenue and spending – that balanced the Budget in both the 2026-27 and 2027-28 fiscal years, with adequate reserves."*
- *"The May Revision does not propose any significant new ongoing expenditures."*
- *"This includes unprecedented advancements in pre-K to 12 education, including universal preschool and school meals, and historic investments in teacher education and preparedness, special education, before, after, and summer school programs, and community schools."*
- *"The Budget reflects a Budget Stabilization Account deposit in 2026-27 of approximately $3.6 million and a minor "true up" for fiscal year 2024-25."*
- The prior guidance in January 2026 from SSC projected the cost-of-living adjustments (COLA) as follows: 2.41% in 2026/27, 3.06% in 2027/28, and 3.34% in 2028/29. Current guidance projects the funded COLAs as follows: 4.31% in 2026/27, 3.30% in 2027/28, and 3.09% in 2028/29. For 2026/27, the COLA includes an additional 1.44% allocation above the COLA of 2.87%. These proposals equate to an increase to the Local Control Funding Formula (LCFF) of $36.7 million in 2026/27
- The prior guidance in January 2026 from SSC projected Special Education at $999 per ADA. Current guidance projects $1,340 per ADA which equates to approximately $26.1 million
- The May Revision requires all TK-12 local education agencies to provide all employees with up to 14 weeks of paid pregnancy disability leave beginning in 2026/27 which is to be absorbed within the increased COLA. The district estimates an annual cost of $4.0 million
- The LCFF assumptions include a 92% attendance rate in 2026/27, 2027/28, and 2028/29 and a decline in student enrollment in 2026/27, 2027/28, and 2028/29 of approximately 1,200 students, 1,100 students, and 1,700 students, respectively
- The May Revise proposes California State Teachers' Retirement System (CalSTRS) employer costs will remain at 19.10% in 2026/27, 2027/28, and 2028/29
- The May Revise proposed California Public Employees' Retirement System (CalPERS) employer costs have been updated from the Governor's January Proposal to the May Revise at 26.40% in 2026/27, 26.80% in 27/28, and 25.90% in 2028/29

2026/27 Adopted Budget Priorities

Area/Department	Overall School Site Investments	Ongoing/ One-time
LCFF	COLA of 2.87% + 1.44%, equates to a increase of approximately $36.7 million; Special Education increase to the base rate to $1,340 per ADA equates to $26.1 million	Ongoing
Education Protection Account	For 2026/27, the EPA funds are estimated to be 36% of the LCFF funds. This equates to $168.6 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 2026/27 SY includes a reduction from 5 additional professional learning days to 3 days of 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; Teacher choice of augmentation aide or up to $5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or 4 or more students; 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, middle school redesign, transition teachers, campus culture teachers, and school climate teachers; Teachers choice of augmentation aide or up to $5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or 4 or more students; Safety investments include campus safety assistants; Custodial staff provided based on square footage; Clerical supports include an office manager, office assistant, attendance records assistant, 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, vice principal, 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; Teacher choice of augmentation adie or up to $5,000 annual stipend if exceeding Classroom Guidelines of 1-3 student or 4 por more students; 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, and library technician; 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 2026/27 budget includes maintaining the $900 per FTA bargaining member	Ongoing
Advancing Academic Acceleration & Achievement	Reduction of 1.0 FTE Vocational Teacher, 3.0 FTE Mentoring Program Facilitator I, 1.0 FTE Mentoring Facilitator II, 1.0 FTE Program Technician, 1.0 FTE Administrative Secretary, 1.0 FTE Principal II on Special Assignment, 1.0 FTE Manager I, supplies and contracts of ($1.7 million). Additionally, ongoing request to support middle school interventions and Waterford License of $570,000	Ongoing
Advancing Academic Acceleration & Achievement	Support Waterford and Black Student Union initiatives of $2.4 million	One-time
Alternative Education	Reduction of 1.0 FTE Administrator, 1.0 FTE Vice Principal, 1.0 FTE Analyst, 1.0 FTE Office Assistant, supplemental contracts, and mileage of ($798,000); add support materials and supplies of $100,000	Ongoing
Alternative Education	Support Adult Transition Program curriculum of $34,000	One-time
Analysis, Measurement & Accountability	Reduction of 1.0 FTE Director, 1.0 FTE Administrative Analyst, 1.0 FTE Manager III, 2.0 FTE Technical Specialist II, 2.0 FTE Technical Specialist I, 1.0 FTE Testing Technician of ($1.4 million). Additionally, convert a 1.0 FTE Manager III to 261 duty days, support Deeper Learning, digital platform, and Targeted Universalism of $631,000	Ongoing

Area/Department	Overall School Site Investments	Ongoing/ One-time
Board Office	Reduction of 1.0 FTE Administrative Secretary I and supplies of ($172,000)	
Business & Financial Services	Reduction of 2.0 FTE Accountant I, 1.0 FTE Payroll Specialist, 1.0 FTE Employee Service Center Specialist, 1.0 FTE Program Technician, 1.0 FTE Office Manager, Shift 0.5 FTE Admin Secretary to Health Fund, Shift 0.5 FTE Department Office Manager to Health Fund, Shift 0.3 Budget Analyst II to Charter Fund, Shift 0.4 FTE Admin Analyst to Medi-Cal, other salaries, supplies and services, and shifts to restricted resources of ($1.3 million)	Ongoing
Career Technical Education	Reduction of 11.0 FTE Job Developer II, 1.0 FTE Teacher on Special Assignment, 1.0 FTE Budget Tech I, .5 FTE Secretary II, Teacher Academy, and supplies of ($1.9 million). In addition, increase internships through intercession of $640,000 and 2.0 FTE Technical Specialists II and 1.0 FTE Accountant funded by a grant of $447,000	Ongoing
College & Career Readiness	Reduction of 2.0 FTE Manager II, 1.0 FTE Teacher on Special Assignment, .5 FTE Secretary II and supplies and contracts of ($1.0 million); add 1.0 FTE Project Manager of $200,000	Ongoing
College & Career Readiness	Add funding to support master scheduling consultant of $45,000	One-time
Communications	Reduction of 1.0 FTE Community Relations Officer and services of ($284,000)	Ongoing
Community Schools	Reduction of contracts of ($70,000)	Ongoing
Culture & Student Inclusion	Reduction of 1.0 FTE Executive Officer, 1.0 FTE Manager II, 1.0 FTE Analyst II, 1.0 FTE Department Office Manager, and contracts of ($1.1 million)	
Curriculum & Instruction	Reduction of 4.6 FTE AP Coordinators, 1.0 FTE Literacy Coach, 1.0 FTE Administrative Secretary III, and convert a Director to Manager III, supplies, and contracts of ($1.7 million); Additionally, increase 11.0 FTE Teachers on Special Assignment for coaching cycles and middle school literacy intervention, shift 1.7 FTE Teacher on Special Assignment and 1.0 FTE Literacy Coach from grant ending, professional learning days to support improved literacy outcomes in grades 3rd-6th grade, kindergarten teachers with phonemic awareness, literacy coaching for grades 7th-8th grade, writing instructions and assessments, Building Thinking Classrooms math implementation, and Math Vision Statement implementation of $2.7 million	Ongoing
Curriculum & Instruction	Support professional learning for Academic Coaches, CIPL coaches to be certified trainers, connect Hub vendor contract for coaching support, Building Thinking Classrooms playbook contract, professional learning and certification for all academic coaches who have not yet been trained, and supplementary curriculum for phonics in grades 3-8 in support of literacy intervention of $1.5 million; utilization of the commited Textbook Adoption reserve to support K-12 math adoption and Advanced Placement textbooks of $14.1 million	One-time
Department of Prevention & Intervention	Reduction of 14.0 Child Welfare & Attendance Specialist II, 7.0 FTE Counselors, 2.0 FTE Climate & Culture Teacher, 1.0 FTE Secretary I, 1.0 FTE School Community Liaison, 2. FTE Clinical Social Workers, 1.0 FTE Manager III, 1.0 FTE Prevention & Intervention Specialist, decrease duty days for 3.0 FTE Tier II Intervention Specialist, shift 1.0 FTE Guidance & Learning Advisor to grant, supplemental salaries, supplies, and services of ($4.5 million); Increase 8.0 FTE School Social Workers, 1.0 FTE Manager II, 3.0 FTE Behavior Intervention Specialist, 1.0 FTE Behavior Support Advisor, Social Emotional Learning curriculum, and Registered Behavior Specialist contract of $2.8 million	Ongoing
Department of Prevention & Intervention	Support 2.0 Clinical Social Workers, Parent project kits, and material and services of $700,000	One-time
Deputy Superintendent	Reduction of 1.0 FTE Secretary and supplies of ($212,000)	Ongoing
Early Learning	Reduction to adjust for lower revenue and enrollment of 19.0 FTE Preschool Teachers, 4.0 FTE Child Development Supervisor, 14.0 paraeducators, 2.0 FTE Teacher on Special Assignment, 1.0 FTE Child Welfare & Attendance Specialist, and 1.0 Manager II of ($4.3 million) in grant funds; shift 2.0 FTE Literacy Coaches to Child Development Fund for savings of ($362,000)	Ongoing
Engagement & External Partnerships	Reduction of 1.0 FTE Executive Officer and shift 1.0 FTE Executive Officer to Human Resources of ($545,000)	Ongoing
English Learners	Reduction of supplies and services of ($500,000), 2.0 FTE Teacher on Special Assignment from Title III of ($334,000)	Ongoing
English Learners	Support for laptops and translation services of $480,000	One-time

Area/Department	Overall School Site Investments	Ongoing/ One-time
Expanded Learning	Reduction of 1.0 FTE Secretary and addition of 1.0 FTE Manager for a total of $119,000 from Expanded Learning Grant	Ongoing
Facilities Management & Planning	Support for Laserfiche repository of $10,000	Ongoing
Health Benefits & Defined Benefits	Includes Shift of 0.5 FTE Admin Secretary I from Payroll, Shift .05 FTE Department Office Manager from Payroll, employee contribution of $25,227 per active employee	Ongoing
Health Services	Reduction of 7.0 FTE Nurses, 1.0 FTE Nurse Practitioner, 4.4 FTE Health Assistants of ($1.5 million); additionally shift of health service staff (LVN's) to Medi-Cal funding	Ongoing
Health Services	Support additional supplies of $640,000 from MediCal funding	One-time
Human Resources	Reduction of 5.0 FTE Assistant Superintendents, 2.0 FTE Director, 1.0 FTE Manager III, 1.0 FTE Manager II, 1.0 FTE Administrative Secretary, and 1.0 FTE Data Specialist II of ($2.6 million); Support 4.0 FTE Data Specialist II, 2.0 FTE Manager III, 1.0 FTE Administrative Analyst, 1.0 FTE Administrator, convert 1.0 FTE Executive Officer to Assistant Superintendent, shift 1.0 FTE from Office of Engagement, and supplies of $1.8 million	Ongoing
Information Technology	Reduction of 1.0 FTE Director of ($249,000); support AI licensing tool for staff and students of $390,000	Ongoing
IT - Enterprise Applications	Reduction of 1.0 FTE Software Developer II of ($166,000); support 1.0 FTE Analyst of AI Literacy Campaign and contract licenses totaling $455,000	Ongoing
IT - Learner Support Services	Reduction of 6.0 FTE Customer Service Representative, 3.0. FTE Tech Support Specialist, licensing, and reduce lease for Ashlan/99 pf ($1.5 million)	Ongoing
IT - Network	Reduction of 1.0 FTE Administrative Secretary I of ($114,000)	Ongoing
Instructional Services	Reduction of 1.0 FTE Manager II of ($226,000); support for project-based learning activities that align with Portrait of a Learner of $1.0 million	Ongoing
Instructional Services	Support supplies of a Portrait of a Learner event of $200,000	One-time
Nutrition Services	Reduction of 8.1 FTE Nutrition Service Assistants, 4.0 FTE Nutrition Service Manager, .9 FTE Cook/Baker, and 4.0 FTE Food Production Utility Technician form Nutrition Services grant of ($1.2 million)	Ongoing
Parent University	Reduction of 3.0 FTE Primary Language Specialist, 2.0 FTE Community Relations Liaison, 1.0 FTE Office Assistant III, and subtiture salaries of ($838,000)	Ongoing
Plant Maintenance	Reduction of 1.0 FTE Roofer, 1.0 FTE Administrative Secretary I, 1.0 FTE Mobile Unit Supervisor, 1.0 FTE Mobile Maintenance Lead, 1.0 FTE Energy Manager Coordinator of ($848,000); shift Telecommunications from Safety to Operations and support for hazardous material abatement/ indoor air samples of $493,000	Ongoing
Plant Operations	Reductions 15.0 FTE Custodians, 1.0 FTE HS Plant Supervisor, 1.0 FTE District Supervisor I Custodial, 1.0 FTE Grounds Landscape Manager, contracts ($2.6 million); Add 1.0 FTE Lead Custodian, Increase utilities and OSHA mandated training $222,000	Ongoing
Psychological & Guidance	Support supplies and services of $104,000 (funding through Medi Cal)	One-time
Purchasing & Warehouse	Reduction of 1.0 FTE Department Office Manager, 2.0 FTE Printing Technicians and supplies of ($320,000)	Ongoing
Risk Management & Workers' Compensation	Includes proposed rate for the Liability rates to remain the same at 1.50% and Workers' Compensation rates to increase from 0.5% to 0.6%	Ongoing
School Leadership	Reduction of 1.0 FTE Instructional Superintendent, 1.0 FTE Executive Director, 1.0 FTE Administrative Secretary, contacts, and shift Let's Talk contract to Human Resources of ($1.1 million); additionally, reduction of 2.0 FTE Teacher of Special Assignment and .1 FTE Tutor of ($342,000) from Learning Recovery Block Grant; support for CORE district contract of $300,000	Ongoing
School Leadership	Support 3.2 FTE for PLUS high school teachers of $486,000	One-time
School Safety & Security	Reduction of 30.0 Campus Safety Assistants, 1.0 Manager II, 4.2 FTE Telecommunication Operators and shift Telecommunications to Maintenance of ($3.5 million); support 1.0 FTE Analyst of $155,000	Ongoing

Area/Department	Overall School Site Investments	Ongoing/ One-time
Special Education	Reduction of 4.0 FTE Regional Instructional Manager II, 3.0 FTE School Psychologist, 1.0 FTE Manager II Infant Preschool, 1.0 FTE Social Emotional Manager II, 1.0 FTE Adaptive Teacher, 2.0 FTE Department Office Manager, 4.0 FTE Office Assistant III, 1.0 FTE Mental Health Clinician, 1.0 FTE HR Data Specialist II, and 2.0 FTE Office Assistant Special Education of ($3.0 million); support 9.5 FTE Clinical School Social Worker, 6.0 FTE Occupational Therapist, 1.0 FTE Director General, 1.0 FTE Administrative Analyst, 1.0 FTE Manager III Special Education Program, 1.0 FTE Manager I, 4.0 FTE Individual Small Group Teacher, 2.0 FTE Handicap Teacher, 1.0 FTE Handicap Orthopedic Teacher, 3.0 FTE Program Technician, 1.0 FTE Administrative Secretary I, 1.0 FTE Community Education Specialist, 1.0 FTE Budget Technician, 3.5 FTE Paraeducators, and supplies of $6.2 million	Ongoing
Superintendent's Office	Reduction of supplies and services of ($243,000)	Ongoing
Student Engagement	Reduction of 7.0 FTE Athletic Paraeducators, eliminate TK-6 enrichment trips, and supplies of ($3.0 million); support 1.0 FTE Athletics Manager III and conversion of Assistant Superintendent to Executive Officer of $218,000	Ongoing
Teacher Development	Reduction of 1.0 FTE Literacy Coach, 1.0 FTE Teacher on Special Assignment, 1.0 FTE Secretary I, 1.0 FTE Customer Service Rep, 2.0 FTE Manager II, 1.0 FTE Project Manager, 1.0 FTE Program Tech, and supplies ($333,000) ; additionally, the Educator Effectiveness grant ends and reductions of ($1.5 million) and (6.0 FTE)	Ongoing
Translation Services	Reduction of 1.0 FTE Material Spanish Translator of ($113,000)	Ongoing
Transportation	Reductions of 2.0 FTE Bus Drivers, 1.0 FTE Bus Driver Trainer, and 1.0 FTE Dispatcher for Special Education of ($439,000); increase for the Zum special education transportation contract of $6.2 million	Ongoing
Transportation	Support for strobe fog lights of $60,000	One-time

Board of Education Approved One-time Expenditures

The Adopted Budget includes $35.4 million in one-time expenditures as follows:

• K-12 Math and AP Textbook Adoption	$ 14.1 million
• FTA Student Support	$ 10.0 million
• Contribution to Health Fund	$ 4.0 million
• Advancing Academic Acceleration & Achievement	$ 2.5 million
• Designated Schools additional 3 days for 26/27 (self-directed days)	$ 2.1 million
• Prevention and Intervention	$ 1.0 million
• Curriculum and Instruction	$ 0.5 million
• English Learner Services	$ 0.5 million
• School Leadership	$ 0.5 million
• Instructional Division	$ 0.2 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.

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 the 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 2026/27, the reserve cap of 10% is in effect since the reserve balance from Prop 98 meets 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 state's 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 agendized meetings of the Board of Education. Budgets may be revised based on these discussions. A public hearing is held on the proposed budget in late May/early June, and the Board adopts the budget at the next scheduled meeting. 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.

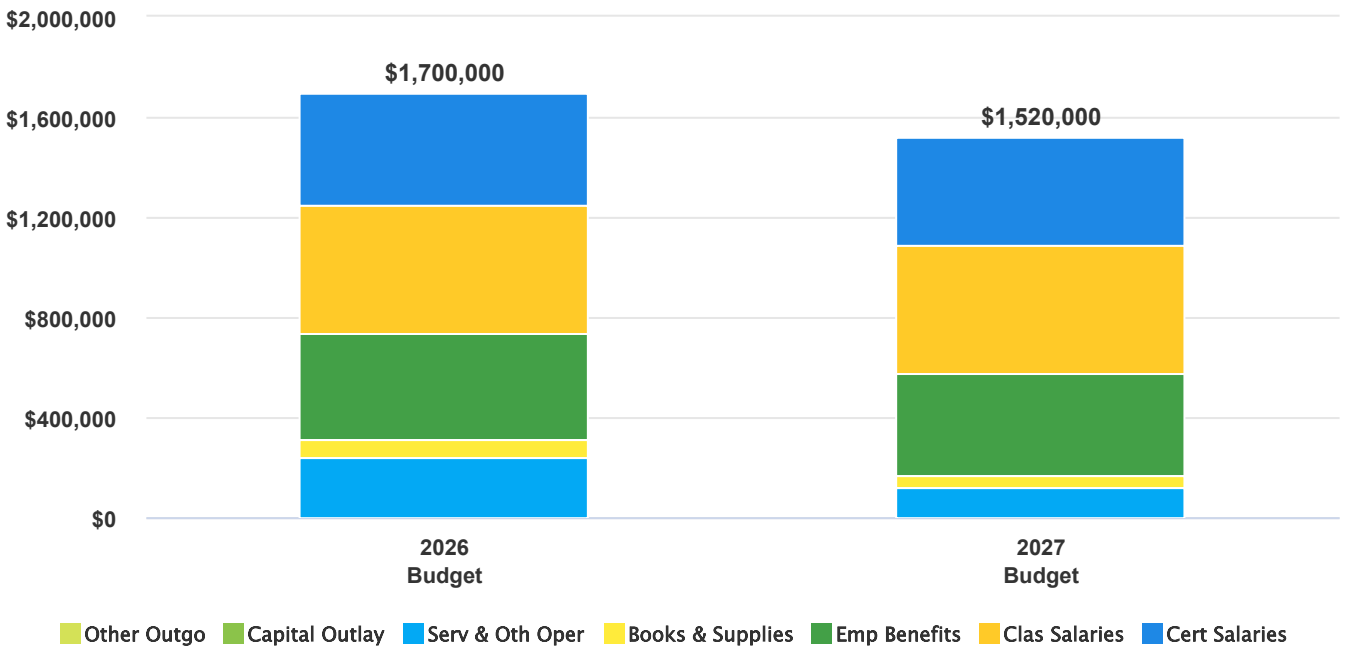


Superintendent's Office

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce supplies & services – ($238,000)
- Reduce supplemental contracts – ($5,000)

Net Adjustments: ($243,000) ongoing

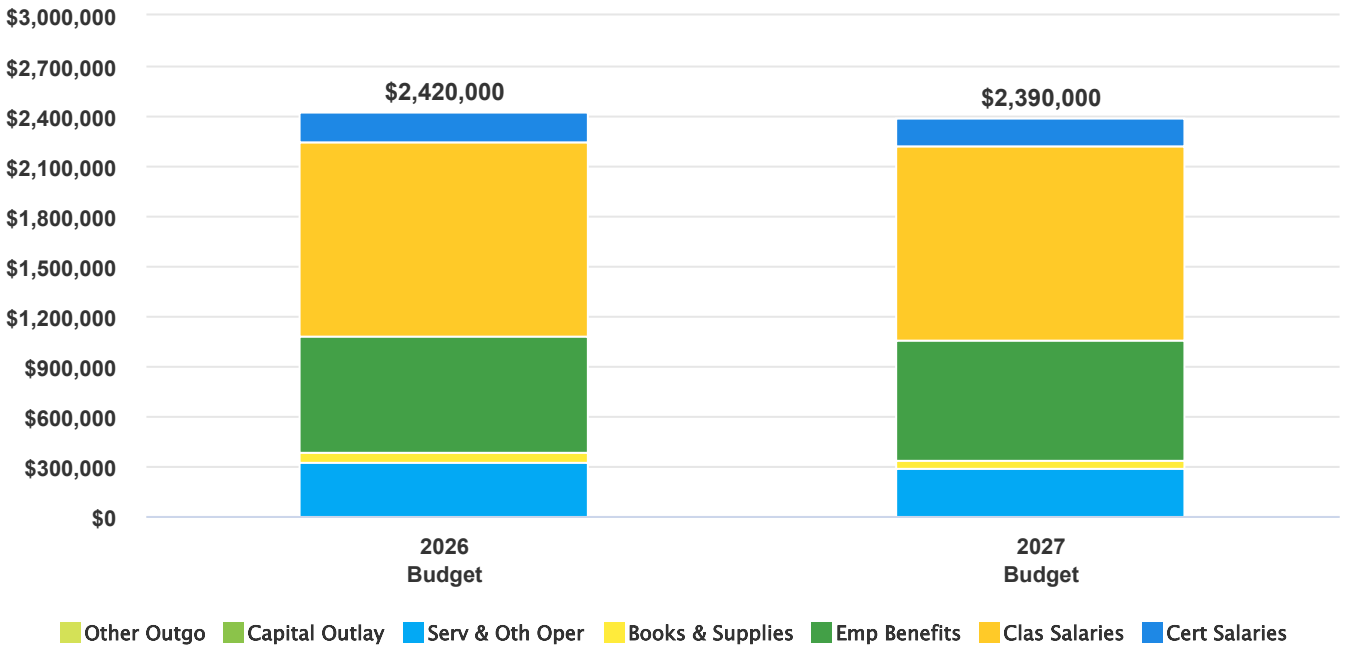


Board of Education

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Admin Secretary I – ($122,000)
- Reduce Supplies & Services – ($50,000)

Net Adjustments: (1.0 FTE) - ($172,000) ongoing



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

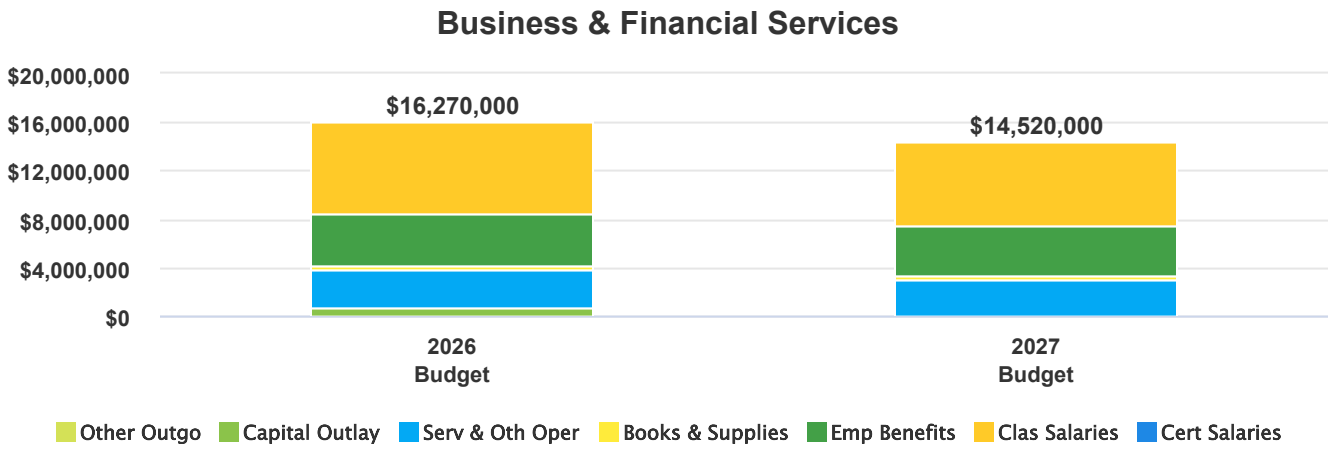
2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 2.0 FTE Accountant I – ($254,000)
- Reduce 1.0 FTE Payroll Specialist – ($127,000)
- Reduce 1.0 FTE Emp. Service Center Specialist – ($121,000)
- Reduce 1.0 FTE Program Technician – ($108,000)
- Reduce 1.0 FTE Department Office Manager – ($113,000)
- Reduce other salaries – ($23,000)
- Reduce supplies & services – ($134,000)
- Reduce supplies – ($118,000)
- Shift 0.5 FTE Admin Secretary I to Health fund – ($61,000)
- Shift 0.5 FTE Department Office Manager to Health Fund – ($56,000)
- Shift 0.3 FTE Budget Analyst II to Charter Fund – ($59,000)
- Shift 0.4 FTE Admin Analyst to Medi-Cal – ($82,000)

Note: 2025/26 budget includes $700,000 in one-time

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

Net Adjustments: (7.7) FTE - ($1.3 million) ongoing



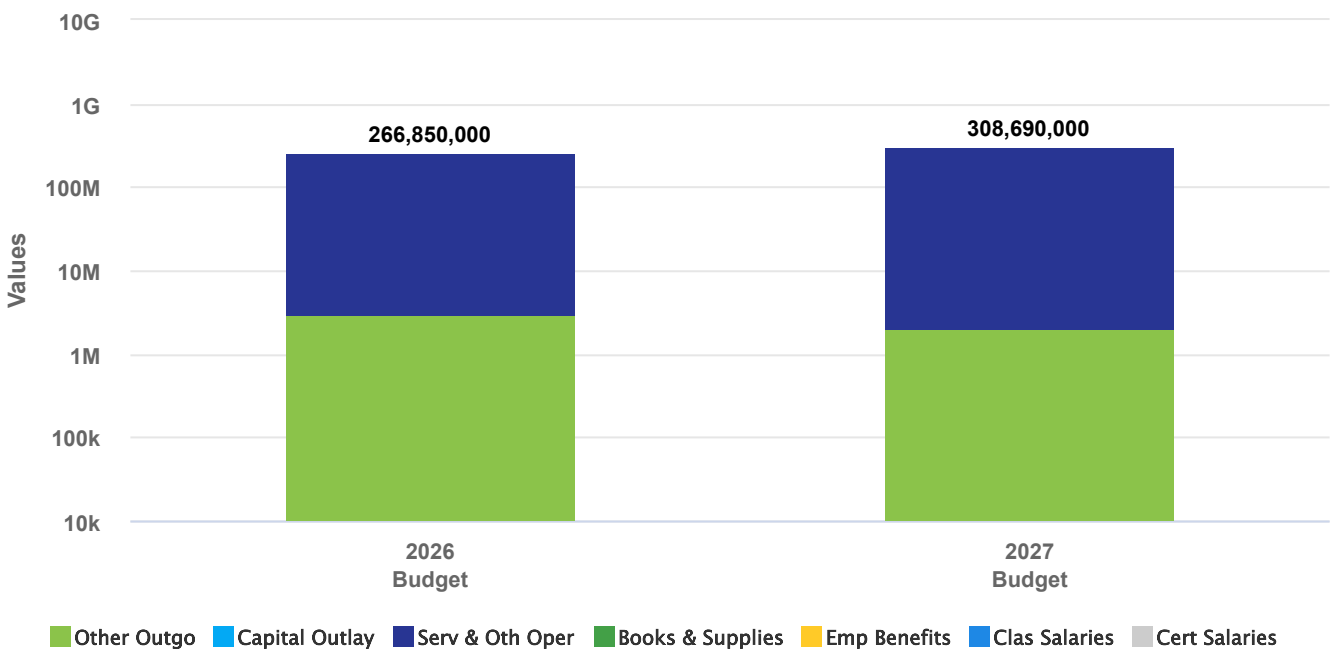


Health and Defined Benefits

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Shift 0.5 FTE Admin Secretary I from Payroll – $61,000
- Shift 0.5 FTE Department Office Manager from Payroll – $56,000
- Employee Contribution – $25,227 per active employee (25/26 $22,000 per active employee)
- Health Fund budget to be provided by the Joint Health Management Board (JHMB)
- Projected fund balance in 25/26 $103.7 million
    - ♦ Consultant recommendation is $46.3 million

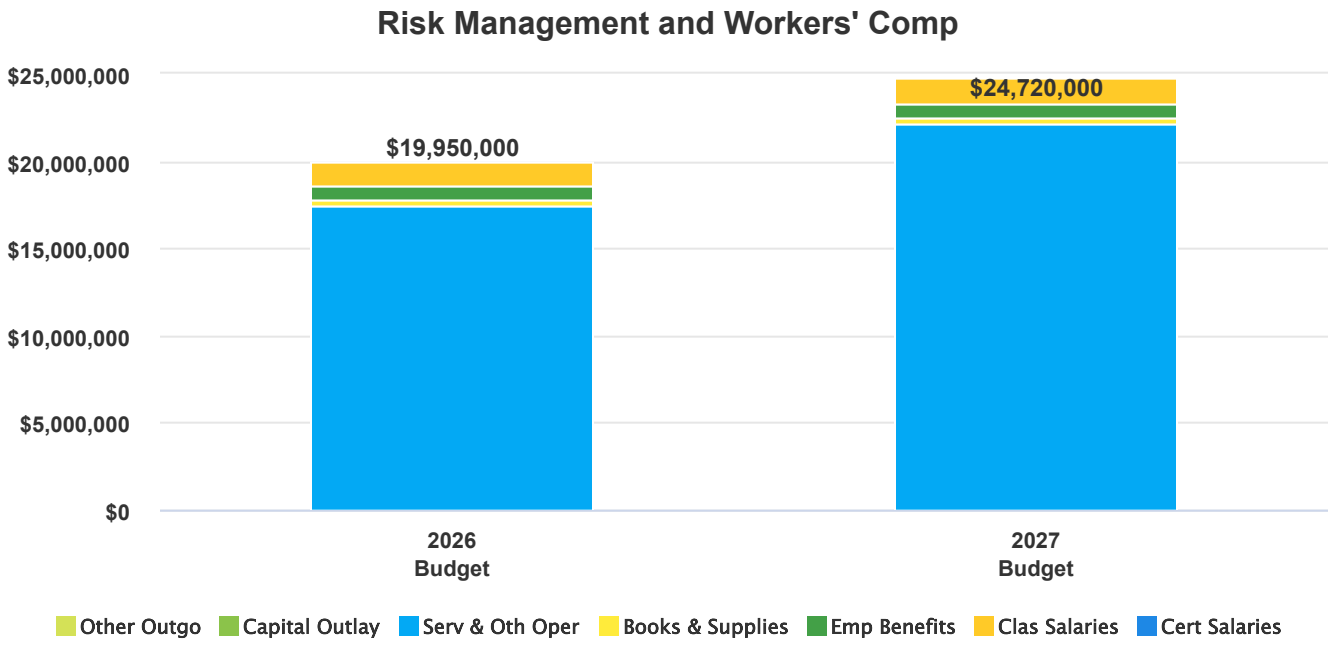
Adjustments: 1.0 FTE - $117,000 ongoing



Risk Management & Workers' Compensation

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- *Liability rate remain the same at 1.5%*
- *Workers' compensation rate increased from 0.5% to 0.6%*



Instructional Division

Mission:

Fresno Unified is responsible for ensuring that the district advances the community's vision for Fresno students while upholding the community's values of safe, inclusive, and high-quality learning environments. We are committed to striving for our entire student population to be academically successful and career-ready for their prosperous futures.

Vision for Student Success:

Through Student Outcomes Focused Governance (SOFG), our distinguished Board establishes clear goals for student achievement reflecting the community's aspirations for the district and sets guardrails that define the community's expectations for how that vision will be pursued. Together, these goals and guardrails illuminate a clear path toward a future where every student is empowered to thrive. They will inspire a shared belief that Fresno Unified can achieve extraordinary outcomes when we stay united around what matters most: our students.

Departments:

- Instructional Division Cabinet
- Early Learning
- Adult Education
- Alternative Education
- Analysis, Measurement, and Accountability
- Community Schools
- Arts & Music
- English Learner Services
- Advancing Academic Acceleration & Achievement
- Culture and Student Inclusion
- Career Technical Education
- College & Career Readiness
- Prevention & Intervention
- Expanded Learning
- Curriculum & Instruction
- Teacher Development
- School Leadership
- Special Education
- Psychological & Guidance Services
- Health Services
- Parent University

Instructional Division

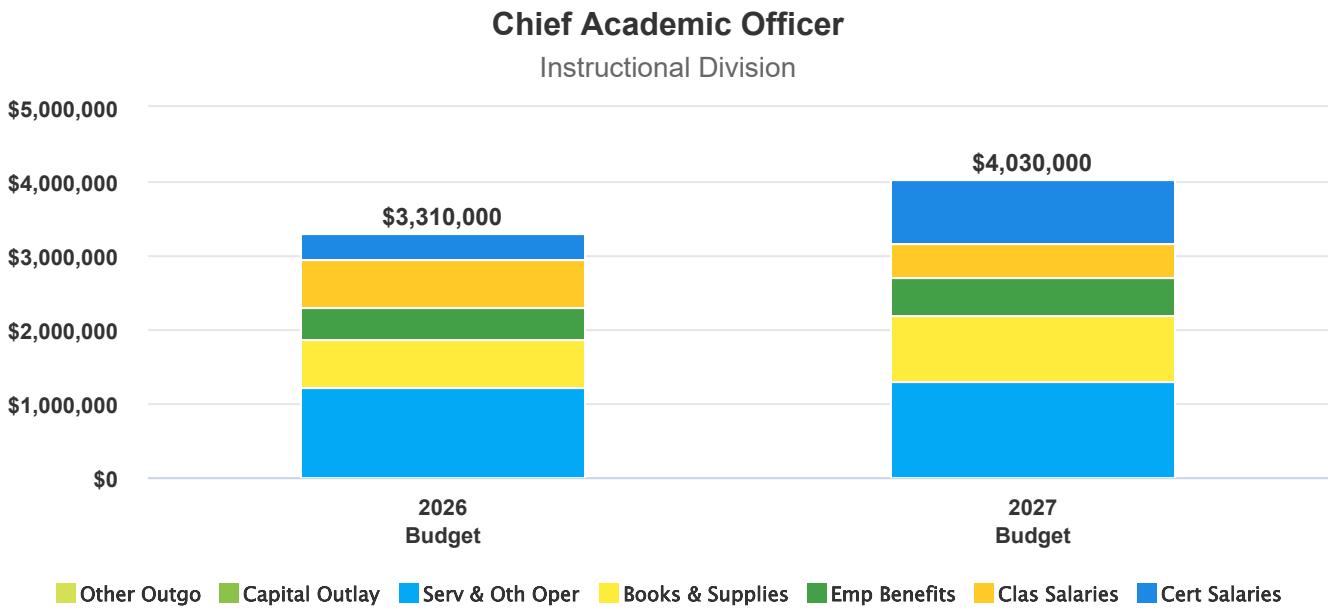
2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Manager II – ($226,000)
- Add to support project-based learning activities that align with Portrait of a Learner – $700,000
- Add for adoption of Portrait of a Learner – $300,000

One-Time Budget Notes:

- Portrait of a Learner event – $200,000

Net Adjustments: (1.0) FTE - $774,000 ongoing; $200,000 one-time



Early Learning

Mission:

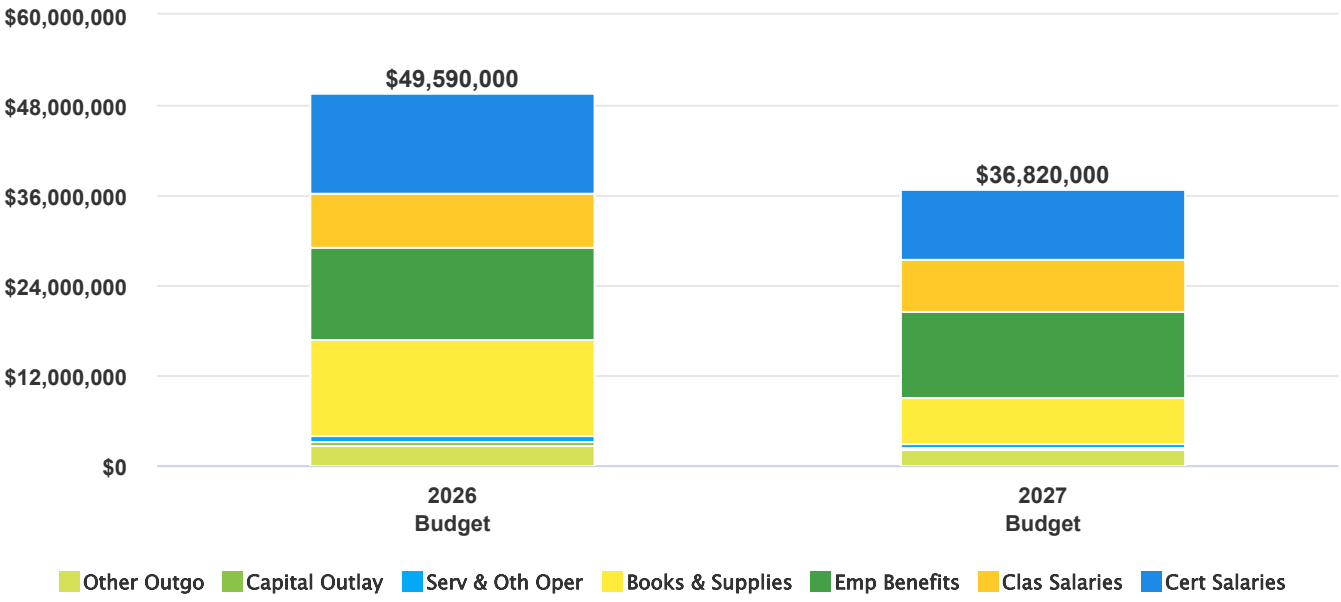
To ensure children of all abilities in Fresno Unified School District have an equitable start for college, career, and life readiness, the Early Learning Department provides nurturing, child-centered environments and high-quality educational programs that value and respect the needs, languages, and cultures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

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 19.0 FTE Preschool Teachers – *($2.0 million) (from grant)*
  - *7.0 FTE from PARS retirement – ($740,000)*
- Reduce 4.0 FTE Child Development Supervisor – *($631,000) (from grant)*
  - *1.0 FTE from PARS retirement – ($158,000)*
- Reduce 14.0 FTE Child Development Paras – *($966,000) (from grant)*
  - *2.0 FTE from PARS retirement – ($138,000)*
- Reduce 2.0 FTE Teachers Special Assignment – *($334,000) (from grant)*
  - *1.0 FTE from PARS retirement – ($167,000)*
- Reduce 1.0 FTE Child Welfare & Attend. Specialist – *($112,000) (from grant)*
- Reduce 1.0 FTE Manager II General – *($226,000) (from grant)*
- Shift 2.0 FTE Literacy Coaches from Title I to Child Dev. Fund – $362,000

Note: 2025/26 includes $6.6 million in one-time grants

Net Adjustments: (2.0) FTE - ($362,000) ongoing; (39.0) FTE - ($4.3 million) grants

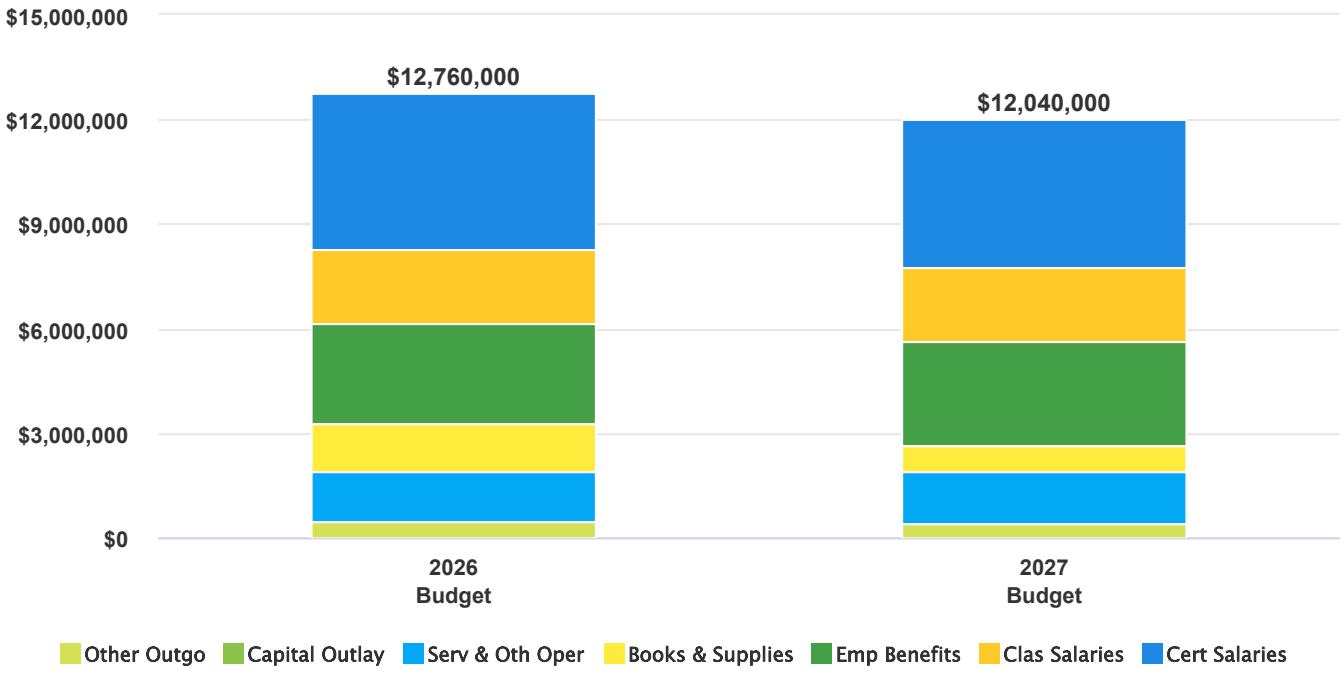

$60,000,000
$48,000,000
$36,000,000
$24,000,000
$12,000,000
$0
$49,590,000
$36,820,000
2026 Budget
2027 Budget
Other Outgo
Capital Outlay
Serv & Oth Oper
Books & Supplies
Emp Benefits
Clas Salaries
Cert Salaries


Snap-on

Adult Education

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*





Alternative Education

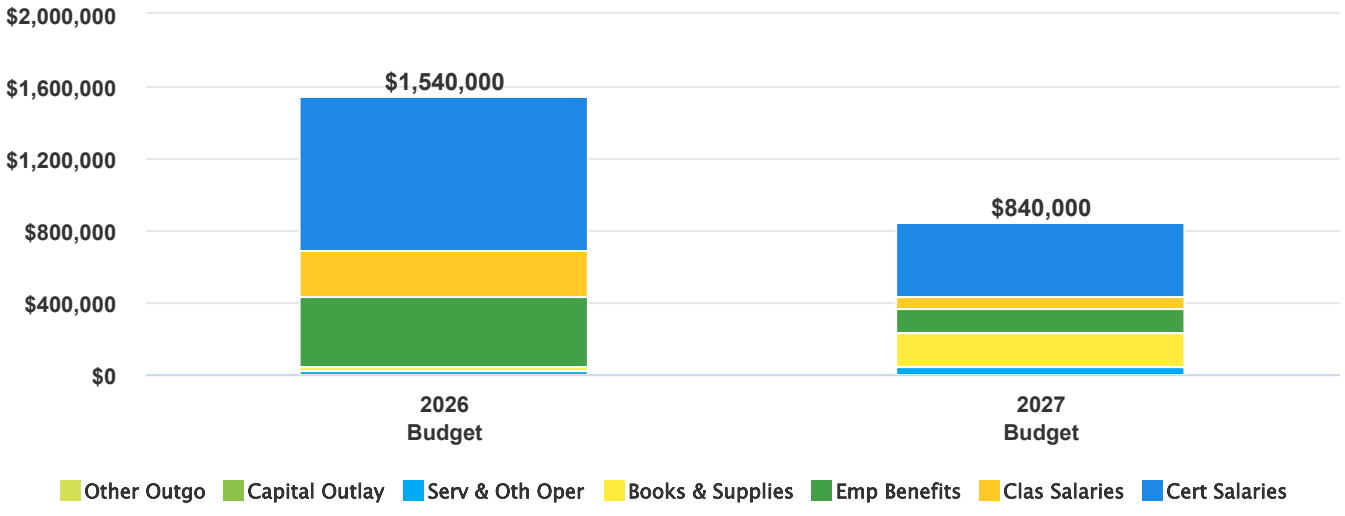
2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Administrator General – ($259,000)
- Reduce 1.0 FTE Vice Principal II – ($202,000)
- Reduce 1.0 FTE Analyst General – ($155,000)
- Reduce 1.0 FTE Office Assistant I – ($81,000)
- Reduce 0.5 FTE Extra Periods – ($76,000)
- Reduce home/hospital mileage based on usage – ($25,000)
- Add material & supplies – $100,000

One-Time Budget Notes:

- Support Adult Transition Program (ATP) curriculum – $34,000

Net Adjustments: (4.5) FTE - ($698,000) ongoing; $34,000 one-time

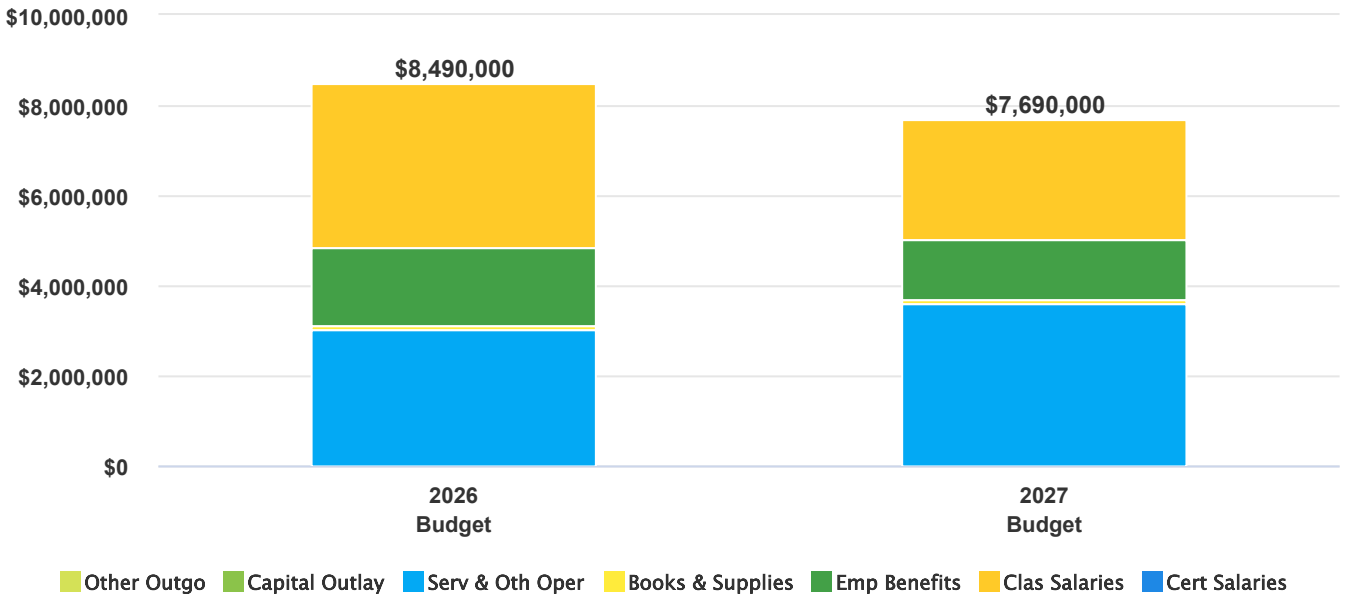


Analysis, Measurement, and Accountability

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Director General (PARS retirement) – ($249,000)
- Reduce 1.0 FTE Administrative Analyst (PARS retirement) – ($231,000)
- Reduce 1.0 FTE Manager III (PARS retirement) – ($237,000)
- Reduce 2.0 FTE Technical Specialist II – ($320,000)
- Reduce 2.0 FTE Technical Specialist I – ($267,000)
- Reduce 1.0 FTE Testing Technician – ($110,000)
- Convert 1.0 Manager III to 261 duty days – $50,000
- Support for Deeper Learning – $231,000
- Add support for digital platform – $250,000
- Support for Targeted Universalism – $100,000

Net Adjustments: (8.0 FTE) - ($783,000) ongoing



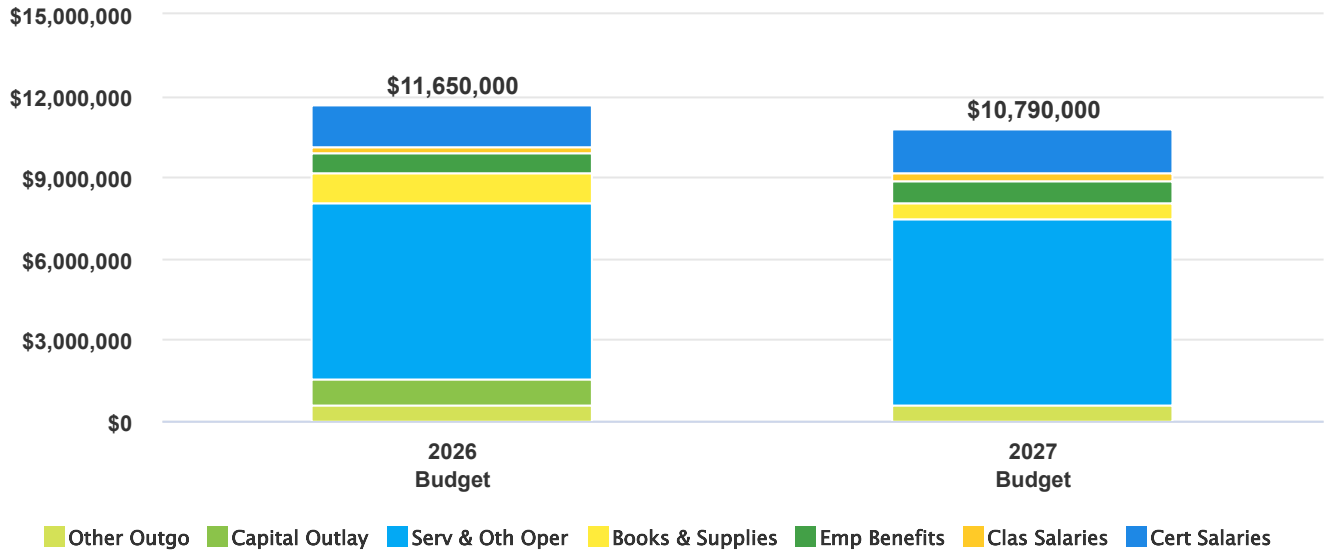
Community Schools

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce contracts – ($70,000)

Note: 2025/26 includes $1.1 million in California Community Schools Partnership grant

Net Adjustments: ($70,000) ongoing

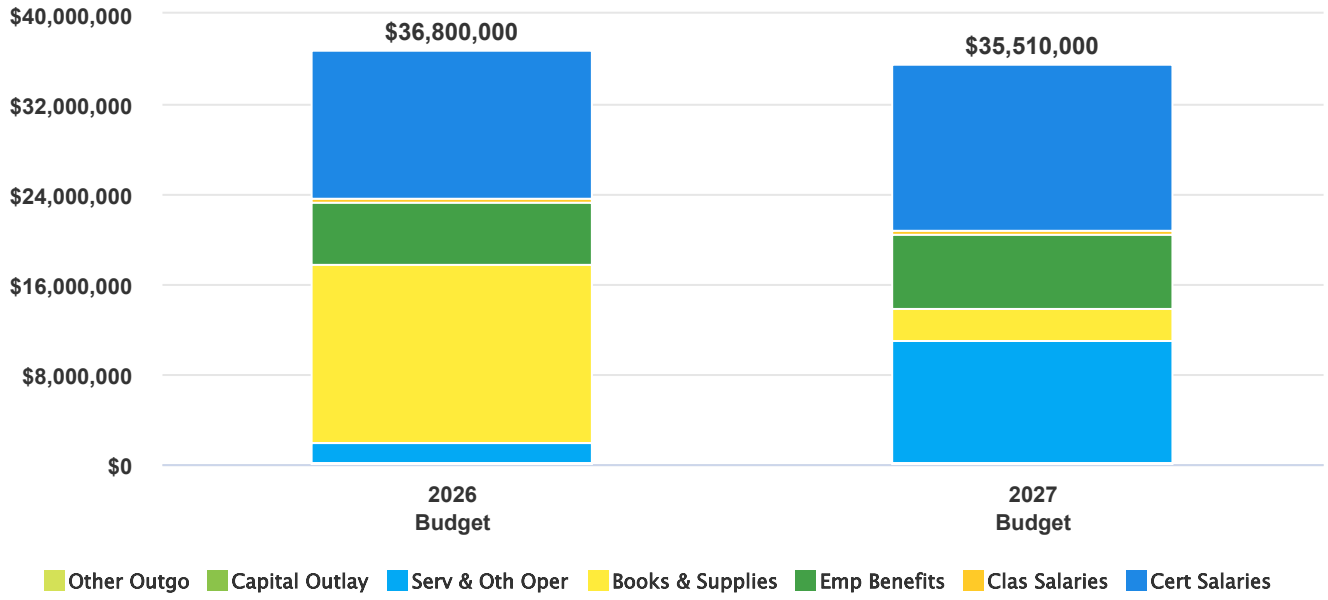


Arts & Music

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*

Note: 80% of all funds are to be spent on salaries and FTE is adjusted for site plans





English Learner Services

2026/27 Ongoing Budget Notes:

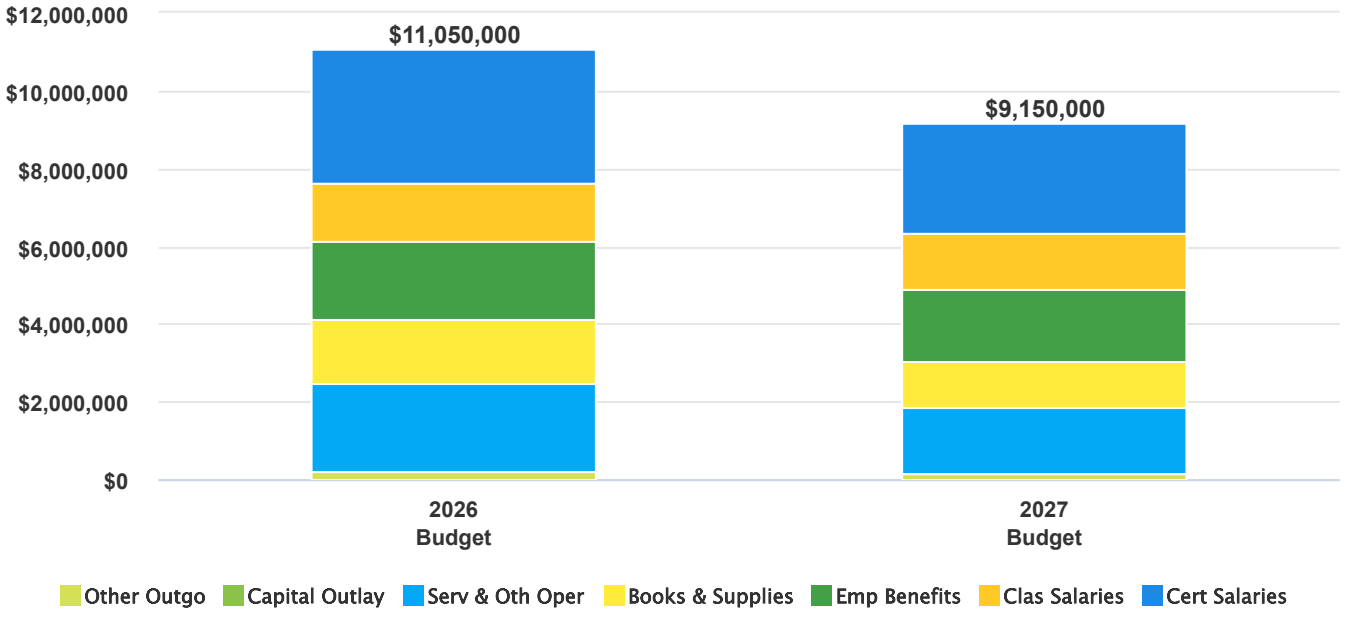
- *Increase in statutory benefits included*
- Reduce 2.0 FTE Teacher Special Assignment – ($334,000) *(from Title III)*
- Reduce material & supplies – ($250,000)
- Reduce services – ($250,000)

2026/27 One-Time Budget Notes:

- Add for laptops and translation devices – $480,000

Note: 2025/26 budget includes $670,000 in additional Title III and $240,000 in Educator Effectiveness grant

Net Adjustments: ($500,000) ongoing; (2.0) FTE - ($334,000) grants; $480,000 one-time



Advancing Academic Acceleration & Achievement

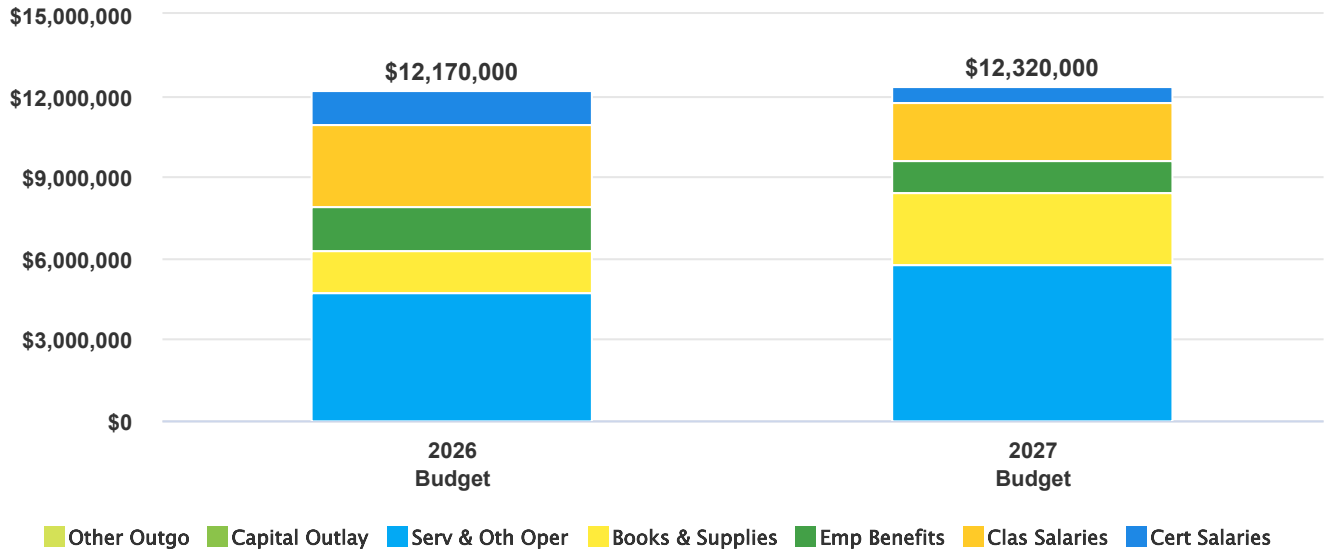
2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Vocational Ed. Teacher – ($150,000)
- Reduce 3.0 FTE Mentoring Program Facilitator I (PARS retirement) – ($431,000)
- Reduce 1.0 FTE Mentoring Program Facilitator II – ($148,000)
- Reduce 1.0 FTE Program Technician – ($108,000)
- Reduce 1.0 FTE Admin Secretary I (PARS retirement) – ($114,000)
- Reduce 1.0 FTE Principal II Special Assignment (PARS retirement) – ($225,000)
- Reduce 1.0 FTE Manager I, Program – ($225,000)
- Reduce supplemental contracts – ($33,000)
- Reduce supplies and services – ($217,000)
- Reduce contracts – ($60,000)
- Add Middle school intervention support – $397,000
- Add Waterford license year 2 – $173,000

2026/27 One-time Budget Notes:

- Support of Waterford & Black Student Union Initiatives – $2.4 million

Net Adjustments: (9.0) FTE - ($1.1 million) ongoing; $2.4 million one-time

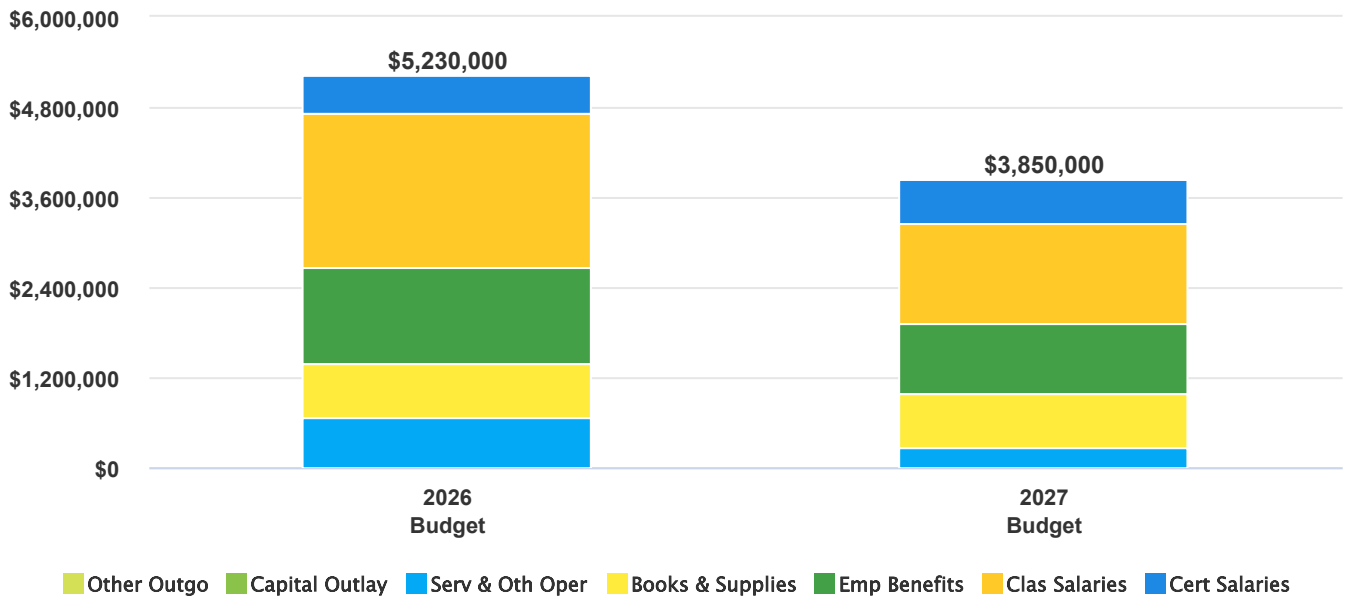


Culture & Student Inclusion

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Executive Officer – ($279,000)
- Reduce 1.0 FTE Manager II – ($226,000)
- Reduce 1.0 FTE Analyst II (PARS retirement) – ($191,000)
- Reduce 1.0 FTE Analyst General (PARS retirement) – ($155,000)
- Reduce 1.0 FTE Department Office Manager (PARS retirement) – ($113,000)
- Reduce contracts – ($104,000)

Net Adjustments: (5.0) FTE - ($1.1 million) ongoing

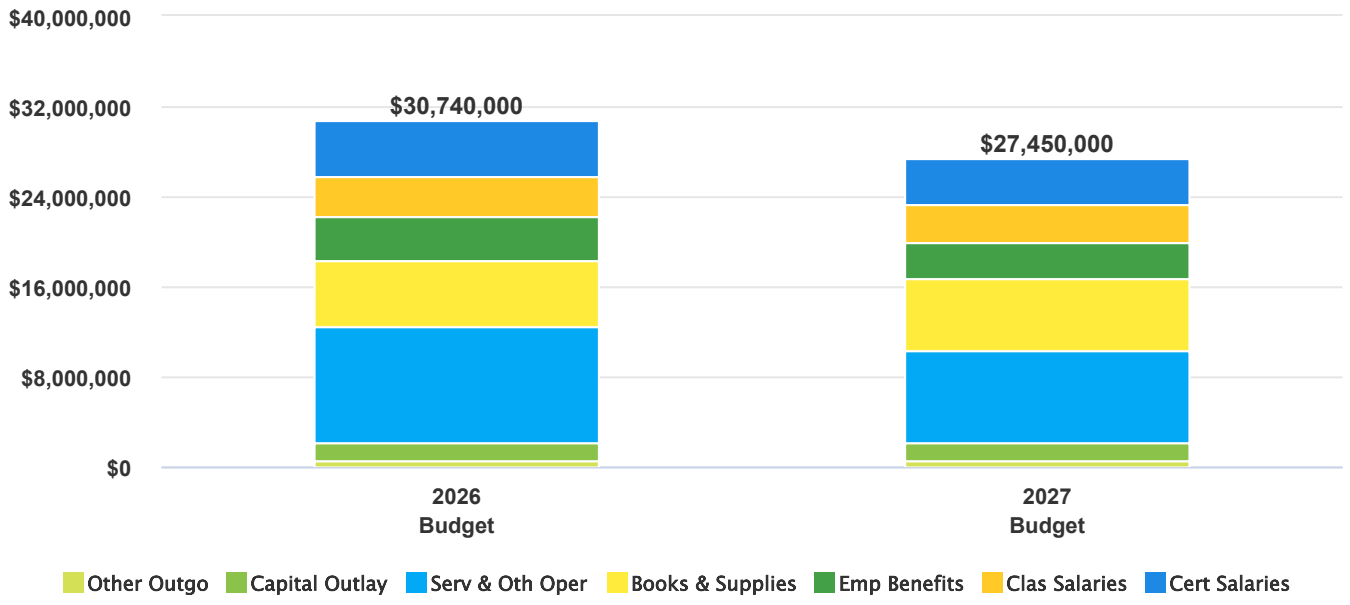


Career Technical Education Services

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 11.0 FTE Job Developer II – ($1.2 million)
- Reduce 1.0 FTE Teacher Special Assignment – ($167,000)
- Reduce 1.0 FTE Budget Tech I – ($112,000)
- Reduce 0.5 FTE Secretary II – ($54,000)
- Add 2.0 FTE Technical Specialists II – *$320,000 (funded by grant)*
- Add 1.0 FTE Accountant – *$127,000 (funded by grant)*
- Reduce Teacher Academy – ($185,000)
- Reduce material & supplies – ($173,000)
- Increase internships through intersession – $640,000

Net Adjustments: (13.5) FTE - ($1.3 million) ongoing; 3.0 FTE - $447,000 grant



College & Career Readiness

2026/27 Ongoing Budget Notes:

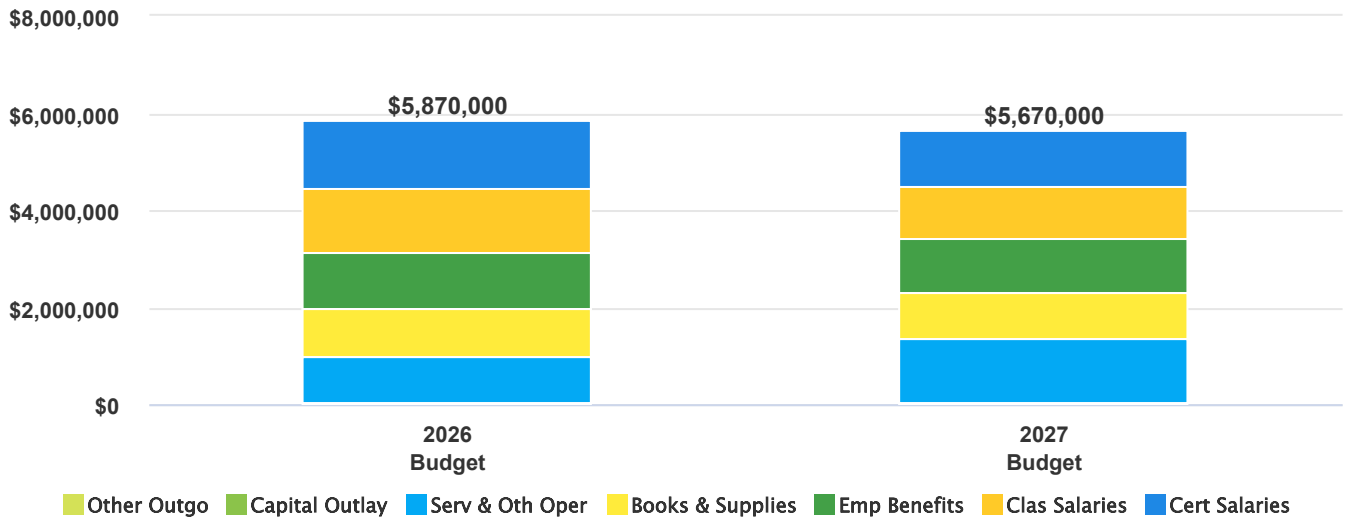
- *Increase in statutory benefits included*
- Reduce 2.0 FTE Manager II – ($452,000)
  - 1.0 FTE from PARS retirement – ($226,000)
- Reduce 1.0 FTE Teacher Special Assignment – ($171,000)
- Reduce 0.5 FTE Secretary II – ($54,000)
- Reduce supplies & services – ($323,000)
- Add 1.0 FTE Project Manager – $200,000

2026/27 One-Time Budget Notes

- Master Scheduling Consultant – $45,000

Note: 2025/26 budget includes $855,000 in Dual Enrollment Opportunities and $400,000 in School Counselor Residency grant

Net Adjustments: (2.5) FTE - ($800,000) ongoing; $45,000 one-time



Prevention & Intervention

2026/27 Ongoing Budget Notes:

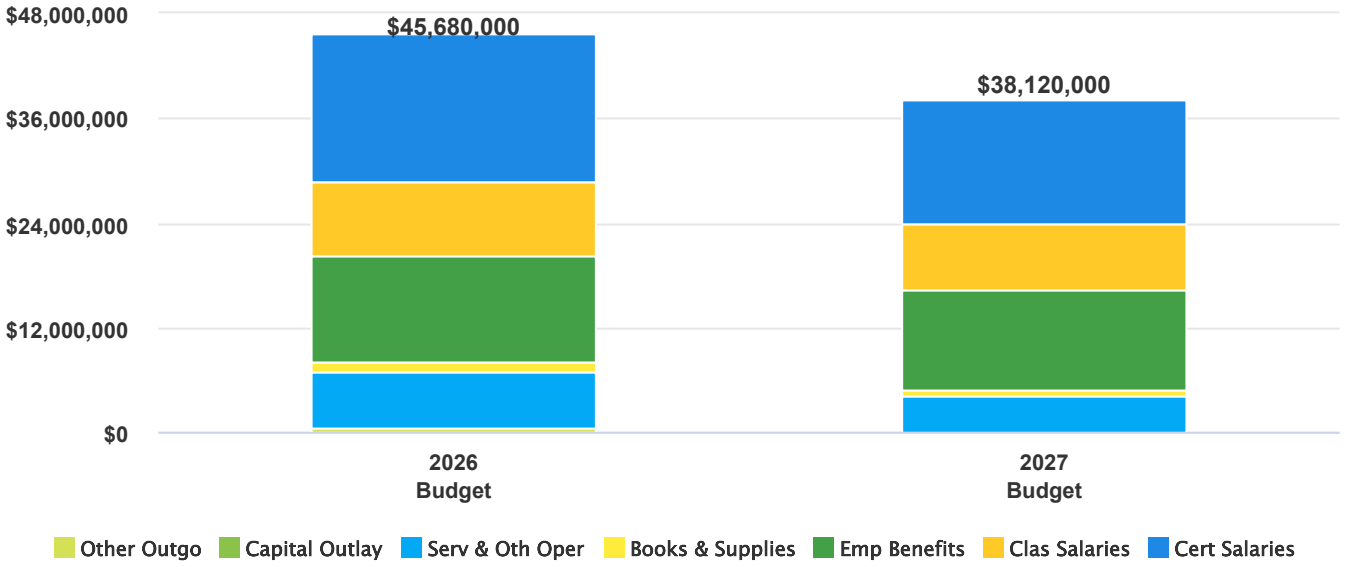
- *Increase in statutory benefits included*
- Reduce 14.0 FTE Child Welfare & Attend. Specialist II – ($1.4 million)
  - 1.0 FTE from PARS retirement – ($91,000)
- Reduce 7.0 FTE School Counselors – ($1.3 million)
- Reduce 2.0 FTE Climate/Culture Teacher – ($356,000)
  - 1.0 FTE from PARS retirement – ($178,000)
- Reduce 1.0 FTE Secretary I – ($96,000)
- Reduce 1.0 FTE School/Community Liaison – ($97,000)
- Reduce 2.0 FTE Clinical School Social Worker – ($350,000)
- Reduce 1.0 FTE Manager III – ($221,000)
- Reduce 1.0 FTE Prev. & Intervention Specialist (PARS retirement) – ($104,000)
- Decrease duty days for 3.0 FTE Tier II Intervention Specialist – ($67,000)
- Add 8.0 FTE School Social Worker – $1.1 million
- Add 1.0 Manager II, General – $211,000
- Add 3.0 FTE Behavior Intervention Specialist – $355,000
- Add 1.0 FTE Behavior Support Advisor – $200,000
- Shift 1.0 FTE Guidance Learning Advisor from general fund to grant – ($182,000)
- Reduce sub & supplemental salaries – ($47,000)
- Reduce supplies & services – ($261,000)
- Purchase SEL Curriculum – $202,000
- Continue funding RBTS contract – $700,000

2026/27 One-Time/Grant Budget Notes:

- *Bipartisan Grant Ends in 25/26*
  - *Reduction of 15.5 FTE and ($1.7 million)*
- *One-Time ending in 25/26*
  - *Reduction of 14.0 FTE*
- Reduce 0.5 FTE Manager I Prev. & Interv. – ($96,000) *(from Medi-Cal)*
- Add 2.0 FTE Clinical School Social Worker – $350,000 *(to Medi-Cal)*
- Request to support ASIST/SafeTALK Participant Kits, Parent Project Participant Kits, EMDR Kits, and Resiliency Curriculum – $39,500
- Materials & services support in 2026/27 – $445,000 *(in Medi-Cal)*

- Materials & services support from Medi-Cal in 2025/26 – $331,000

Net Adjustments: (16.0) FTE - ($1.7 million) ongoing; (29.5) FTE, $39,500 one-time - $699,000 Medi-Cal and ($1.7) million in grants



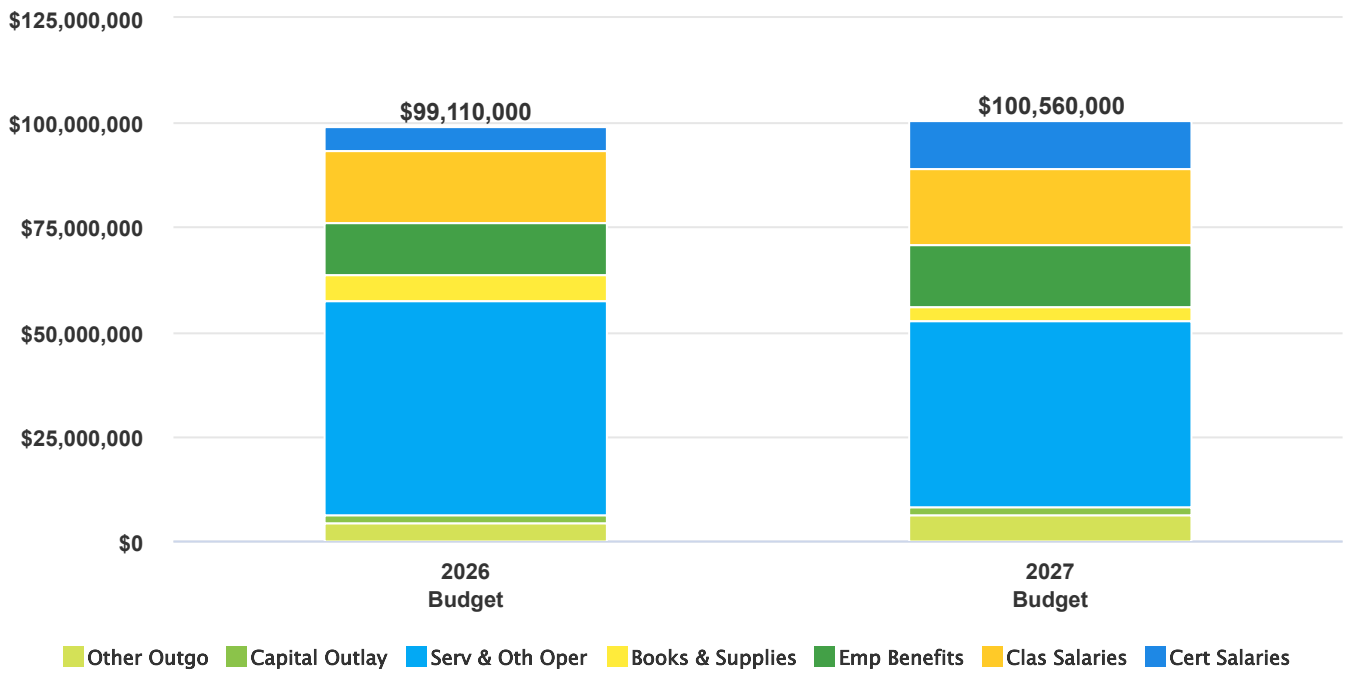


Expanded Learning

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Secretary II (PARS retirement) – *($107,000) (from grant)*
- Add 1.0 FTE Manager II – *$226,000 (from grant)*

Adjustments: $119,000 grant



Curriculum & Instruction

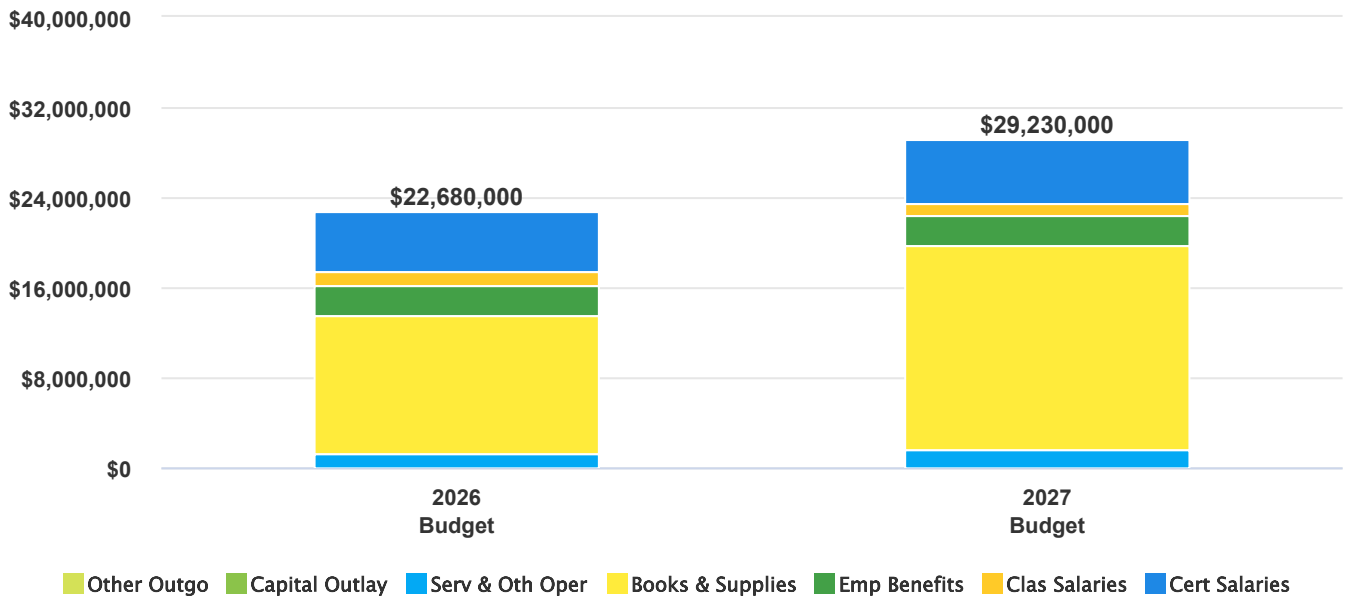
2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 4.6 FTE AP Coordinators (HS Teacher) – ($700,000)
- Reduce 1.0 FTE Literacy Coach (PARS retirement) – ($166,000)
- Reduce 1.0 FTE Admin Secretary III (PARS retirement) – ($145,000)
- Downgrade 1.0 FTE Director General to Manager III – ($12,000)
- Add 11.0 FTE Teacher Special Assignment for Coaching Cycles & MS Literacy Intervention – $1.8 million
- Shift 1.7 FTE Teacher Special Assignment & 1.0 FTE Literacy Coach from grant to GF – $448,000
- Reduce supplies & services – ($673,000)
- Support for additional professional learning days to support improved literacy outcomes in grades 3rd-6th – $1.1 million
- Support kindergarten teachers with phonemic awareness – $92,000
- Support literacy coaching for grades 7th-8th – $231,000
- Support reading intervention for grades 7th-8th – $30,000
- Support for writing instructions & assessments – $500,000
- Support for Building Thinking Classrooms math implementation – $100,000
- Support of Math Vision Statement implementation – $105,000

2026/27 One-Time Budget Notes

- Utilize committed funds for K-12 math adoption, AP textbooks *(already included in the multi-year)* – $14.1 million
- Professional Learning for Academic Coaches – $113,000
- CIPL coaches to be certified trainers – $226,000
- Connect Hub vendor contract for coaching support – $23,000
- Building Thinking Classrooms Playbook contract – $113,000
- PLC+ Certification for all academic coaches who have not been trained – $452,000
- Supplementary curriculum for phonics in grades 3-8 in support of literacy intervention – $565,000

Net Adjustments: 4.4 FTE - $2.7 million ongoing; $1.5 million one-time





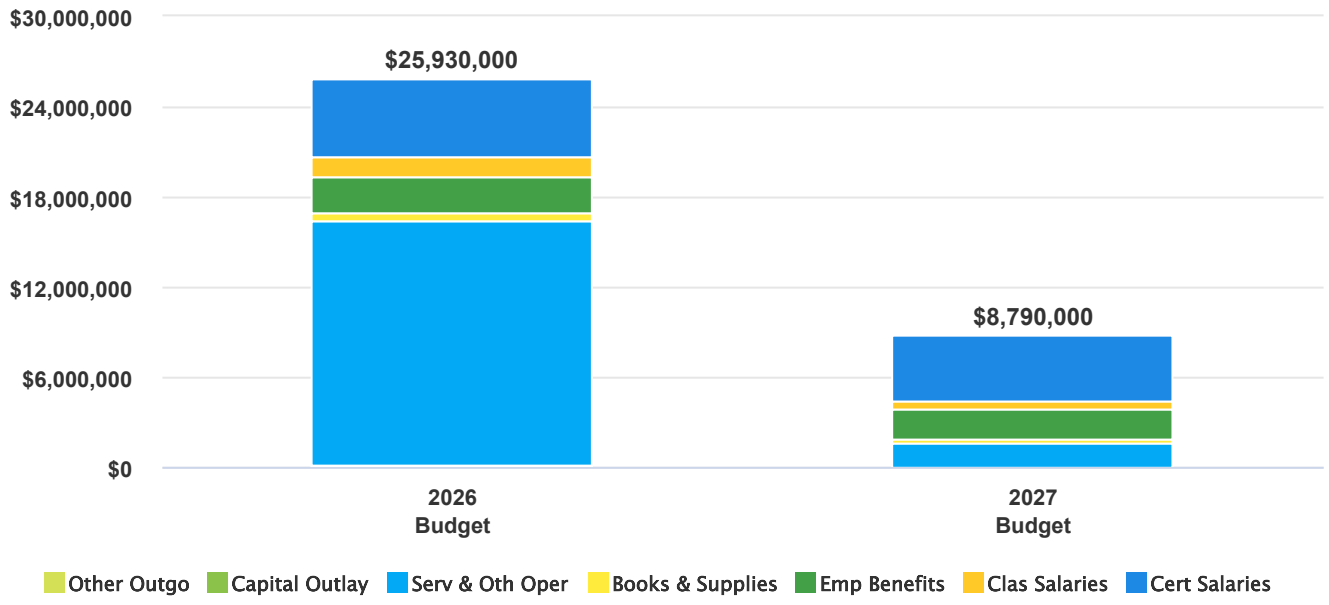
Teacher Development

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Literacy Coach – ($166,000)
- Reduce 1.0 FTE Teacher Special Assignment – ($167,000)
- Reduce 1.0 FTE Secretary II – *($107,000) (from grant)*
- Reduce 1.0 FTE Customer Service Representative – *($106,000) (from grant)*
- Reduce 2.0 FTE Manager II General – *($420,000) (from grant)*
- Reduce 1.0 FTE Project Manager – *($200,000) (from grant)*
- Reduce 1.0 FTE Program Technician – *($108,000) (from grant)*
- Reduce supplies due to grant ending – *($596,000) (from grant)*
- Shift 1.0 FTE Director from ending grant to new grant *(no GF impact)*

Note: 2025/26 budget includes $1.3 million in Educator Effectiveness grant & $10.9 million in the CTC grant

Net Adjustments: (2.0) FTE - ($333,000) ongoing; (6.0) FTE - ($1.5 million) grants



School Leadership

2026/27 Ongoing Budget Notes:

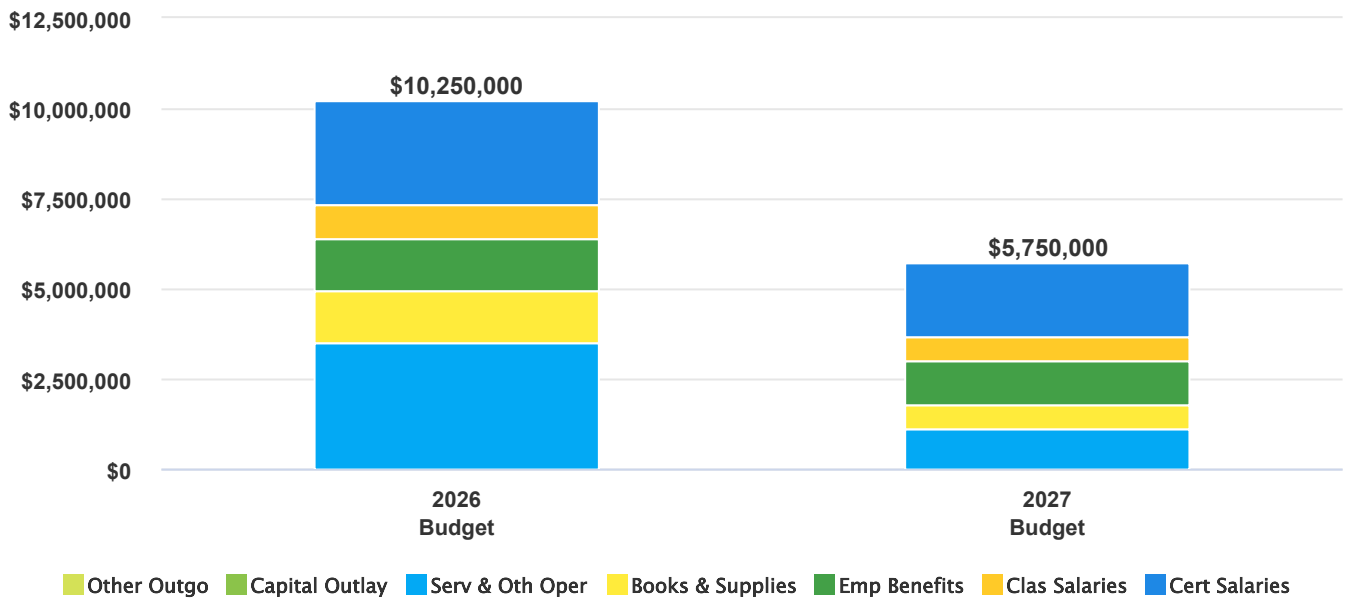
- *Increase in statutory benefits included*
- Reduce 1.0 FTE Instructional Superintendent – ($323,000)
- Reduce 1.0 FTE Executive Director – ($264,000)
- Reduce 2.0 FTE Teacher Special Assignment – *($334,000) (from LREBG grant)*
- Reduce 1.0 FTE Admin Secretary II – ($121,000)
- Reduce 0.1 FTE Tutor – *($8,000) (from LREBG grant)*
- Reduce contracts – ($100,000)
- Shift Let's Talk funding to HR – ($275,000)
- CORE District contract – $300,000

2026/27 One-Time Budget Notes:

- Add 3.2 FTE for PLUS high school teachers – $486,000

Note: 2025/26 budget includes $3.7 million in Educator Effectiveness grant and $140,000 in CSI grant

Net Adjustments: (3.0 FTE) - ($783,000) ongoing; 3.2 FTE - $486,000 one-time; (2.1) FTE - ($342,000) grants



Special Education

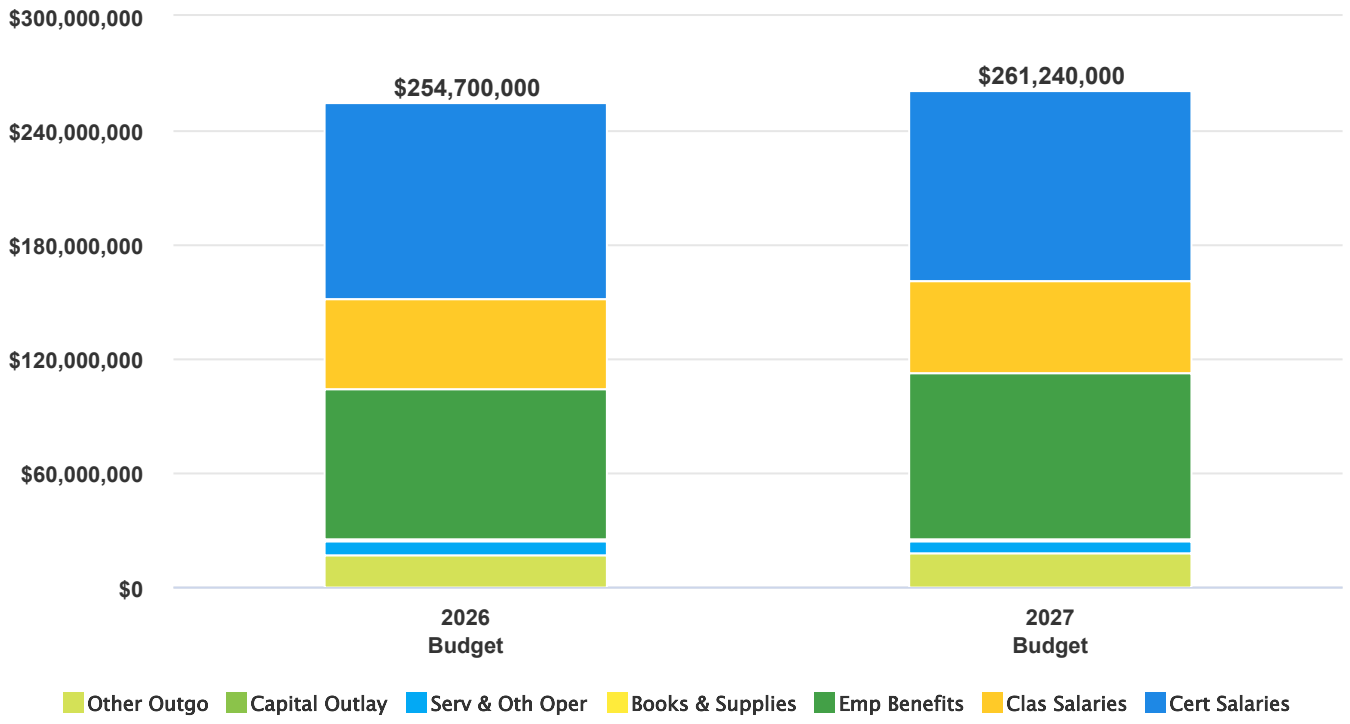
2026/27 Ongoing Budget Notes (Reductions):

- Reduce 4.0 FTE Regional Instructional Manager II – ($800,000)
  - ♦ 2.0 FTE from PARS retirement – ($400,000)
- Reduce 3.0 FTE School Psychologists – ($580,000)
  - ♦ 2.0 FTE from PARS retirement – ($387,000)
- Reduce 1.0 FTE Manager II Infant Preschool (PARS retirement) – ($214,000)
- Reduce 1.0 FTE Manager II Social Emotional – ($206,000)
- Reduce 1.0 FTE Adaptive PE Teacher (PARS retirement) – ($167,000)
- Reduce 2.0 FTE Department Office Manager – ($226,000)
- Reduce 4.0 FTE Office Assistant III – ($375,000)
- Reduce 1.0 FTE Mental Health Clinician (PARS retirement) – ($148,000)
- Reduce 1.0 FTE HR Data Specialist II – ($127,000)
- Reduce 2.0 FTE Office Assistant SPED – ($194,000)

2026/27 Ongoing Budget Notes (Additions):

- *Increase in statutory benefits included*
- Add 9.5 FTE Clinical School Social Worker – $1.7 million
- Add 6.0 FTE Occupational Therapist – $1.2 million
- Add 1.0 FTE Director General – $249,000
- Add 1.0 FTE Admin Analyst – $233,000
- Add 1.0 FTE Manager III SPED Prog. & Serv. – $220,000
- Add 1.0 FTE Manager I General – $181,000
- Add 4.0 FTE Indiv. Small Grp. Teacher – $667,000
- Add 2.0 FTE Lrn. Handcp. Teacher – $294,000
- Add 1.0 FTE Handicap. Orthopedic Teacher –$172,000
- Add 3.0 FTE Program Tech – $325,000
- Add 1.0 FTE Admin Secretary I – $114,000
- Add 1.0 FTE Community Educ. Specialist – $128,000
- Add 1.0 FTE Budget Tech I – $112,000
- Add 3.5 FTE Extensive Support Para – $282,000
- Add supplies & services – $300,000

Net Adjustments: 16.0 FTE - $3.1 million ongoing



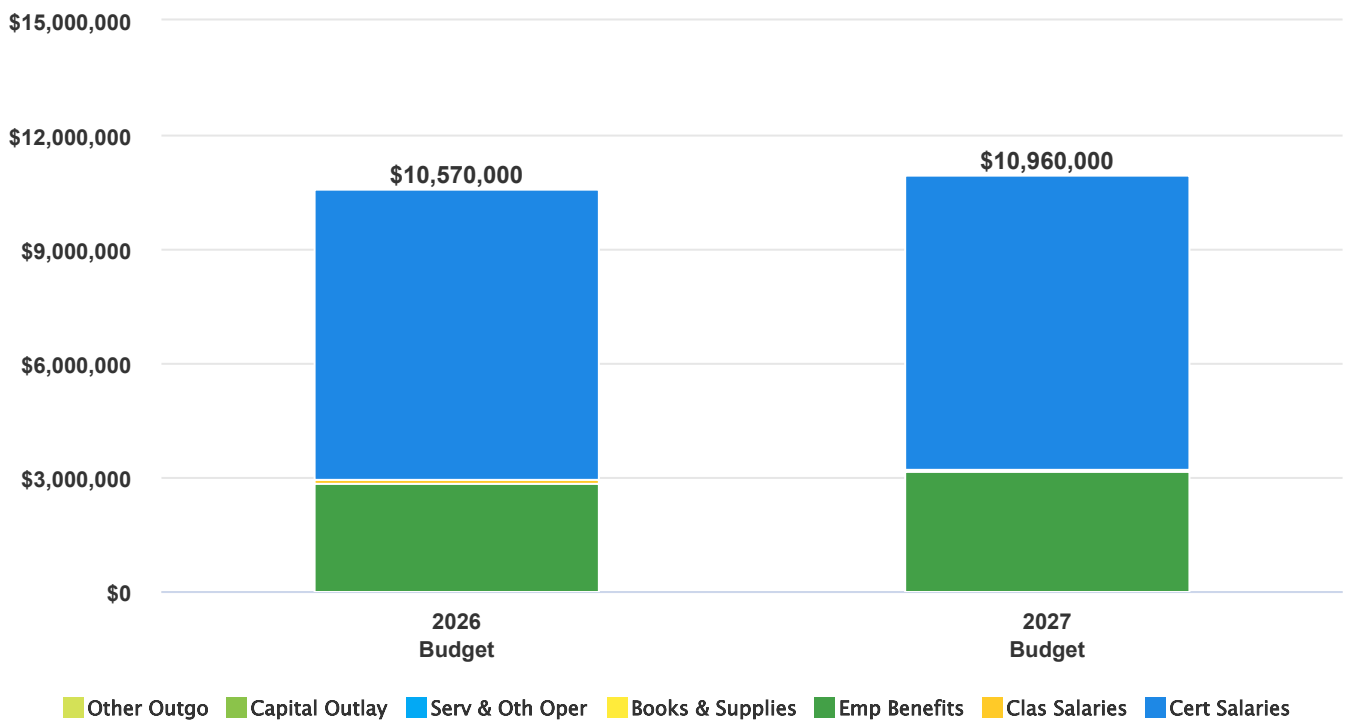


Psychological & Guidance Services

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Add supplies & service support – *$104,000 (from Medi-Cal)*

Adjustments: $104,000 Medi-Cal



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.

2026/27 Ongoing Budget Notes:

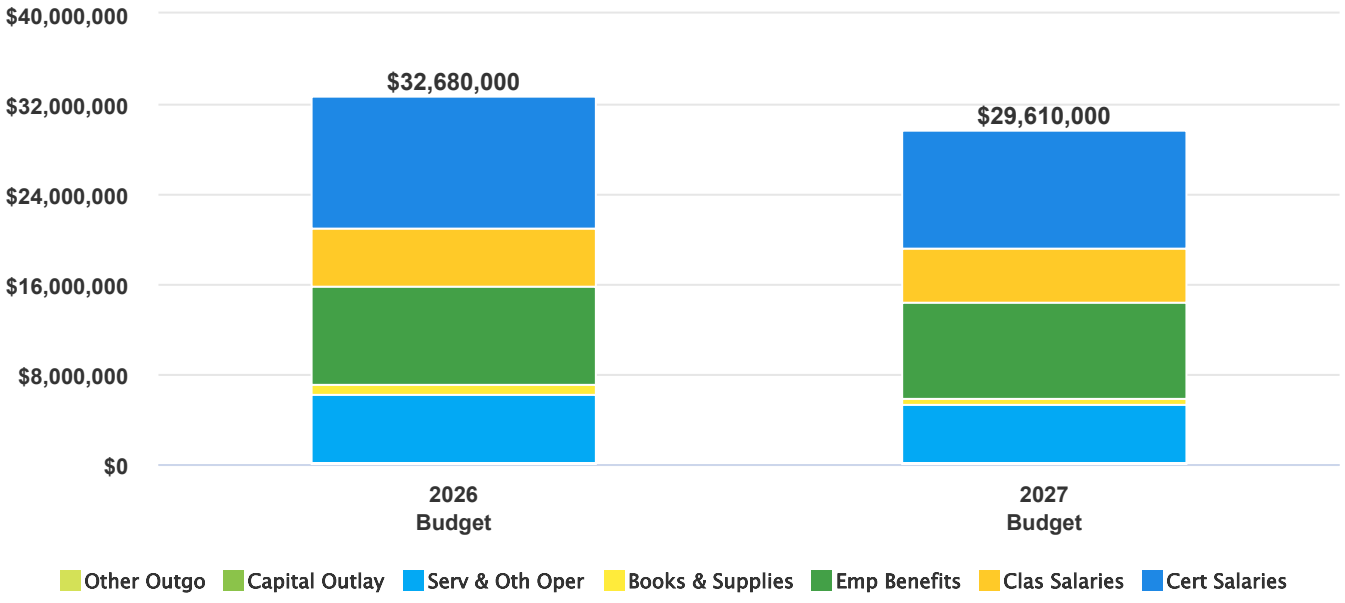
- *Increase in statutory benefits included*
- Reduce 7.0 FTE Nurses (PARS retirement) – ($1.2 million)
- Reduce 1.0 FTE Nurse Practitioner (PARS retirement) – ($197,000) *(from Medi-Cal)*
- Reduce 4.4 FTE Health Assistants (PARS retirement) – ($341,000)
- Shift Health Services staff to utilize Medi-Cal funding – ($3.7 million)

2026/27 One-Time Budget Notes:

- Health services Medi-Cal request for supplies & contracts in 2026/27 – $640,000 *(from Medi-Cal)*

Note: 2025/26 budget includes $1.5 million in Medi-Care allocations not carrying over

Adjustments: (12.4) FTE - ($5.2 million) ongoing; $4.1 million Medi-Cal

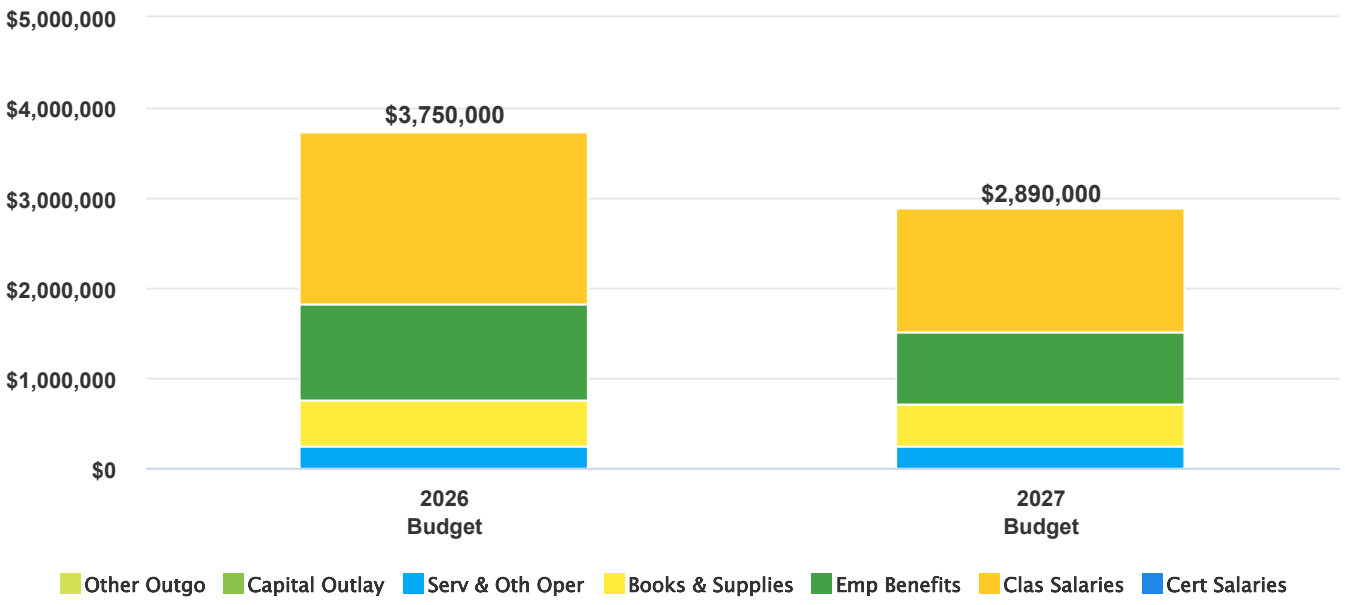


Parent University

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 3.0 FTE Primary Lang. Specialist – ($395,000)
  - *1.0 FTE from PARS retirement* – ($132,000)
- Reduce 2.0 FTE Community Relations Liaison – ($278,000)
- Reduce 1.0 Office Assistant III – ($94,000)
- Reduce sub salaries – ($71,000)

Net Adjustments: (6.0) FTE - ($838,000) ongoing





Human Resources

Human Resources oversees the following:

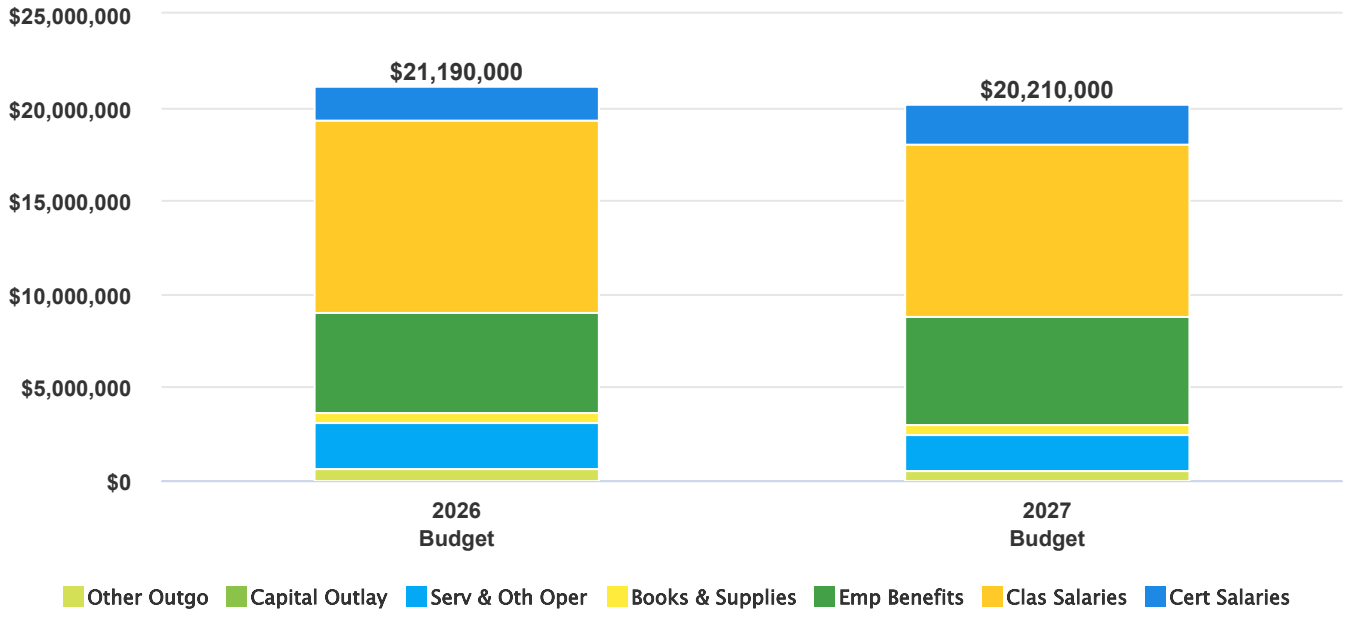
- Human Resources
- Classified Development
- Leadership Development
- Labor Relations

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 5.0 FTE Assistant Superintendent (PARS retirement) – ($1.4 million)
- Reduce 2.0 FTE Director General (PARS retirement) – ($497,000)
- Reduce 1.0 FTE Manager III (PARS retirement) – ($237,000)
- Reduce 1.0 FTE Manager II (PARS retirement) – ($226,000)
- Reduce 1.0 FTE Admin Secretary II (PARS retirement) – ($128,000)
- Reduce 1.0 FTE Data Specialist II (PARS retirement) – ($127,000)
- Add 4.0 FTE Data Specialist II – $508,000
- Add 2.0 FTE Manager III – $474,000
- Add 1.0 FTE Admin Analyst – $233,000
- Add 1.0 FTE Administrator HR/LR – $254,000
- Request for supplies & technology – $89,000
- Convert 1.0 FTE Executive Officer to 1.0 FTE Assistant Superintendent – $12,000
- Shift 1.0 FTE Executive Officer from Office of Engagement – $265,000

Note: 2025/26 budget includes $880,000 in Educator Effectiveness grant

Net Adjustments: (2.0) FTE - ($780,000) ongoing


$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
$21,190,000
$20,210,000
2026 Budget
2027 Budget
Other Outgo
Capital Outlay
Serv & Oth Oper
Books & Supplies
Emp Benefits
Clas Salaries
Cert Salaries



Operational Services Division

Departments:

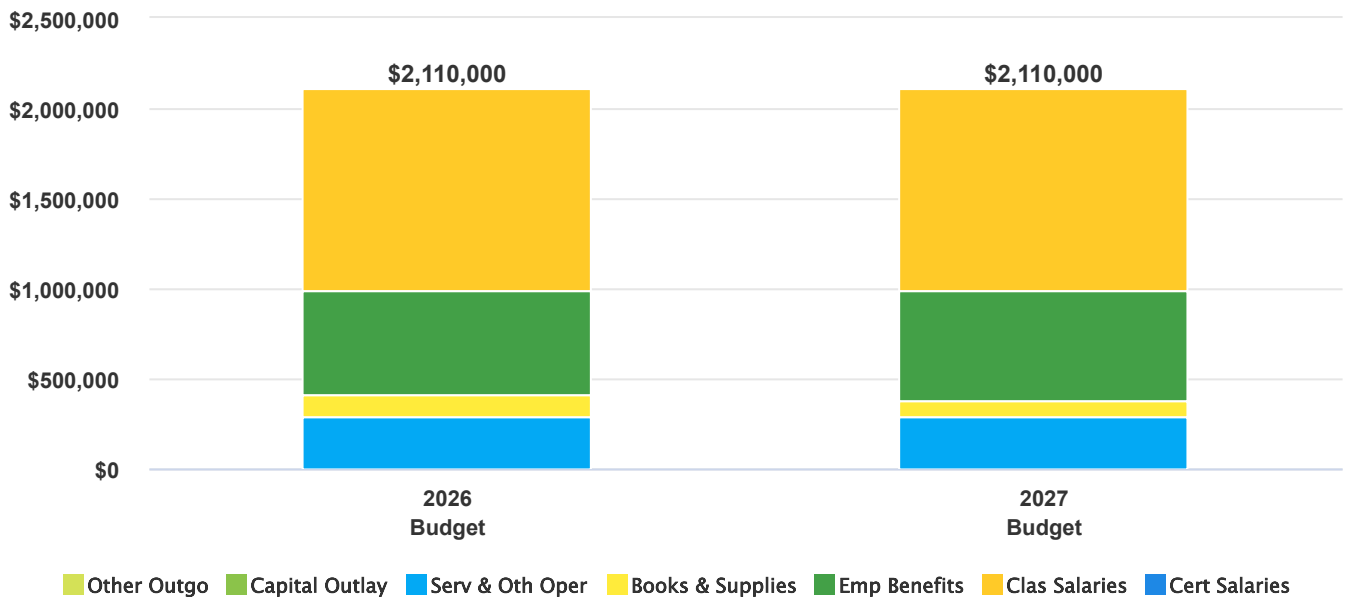
- Facilities Management & Planning
- Nutritional Services
- Plant Maintenance
- Plant Operations
- Operational Services
- Purchasing & Warehouse
- Transportation

Facilities Management & Planning (General Fund)

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Add for Laserfisch Repository – $10,000

Net Adjustments: $10,000 ongoing

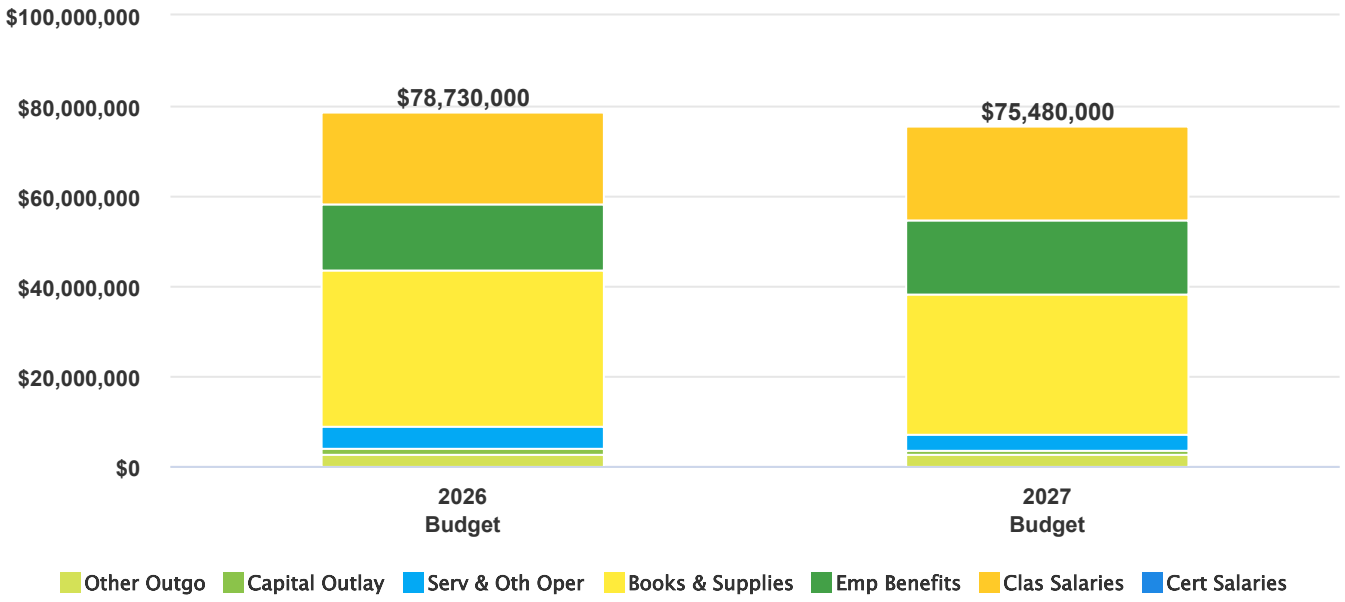


Nutritional Services

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 8.1 FTE Nutrition Service Assistants – *($485,000) (funded by Child Nutrition)*
  - 6.2 FTE from PARS retirement – ($372,000)
- Reduce 4.0 FTE Nutrition Service Manager – *($370,000) (funded by Child Nutrition)*
  - 2.0 FTE from PARS retirement – ($185,000)
- Reduce 0.9 FTE Cook/Baker – *($66,000) (funded by Child Nutrition)*
- Reduce 4.0 FTE Food Prod. Utility Technician – *($280,000) (funded by Child Nutrition)*
  - 1.0 FTE from PARS retirement – ($70,000)

Adjustments: (17.0) FTE - $1.2 million Cafeteria Fund

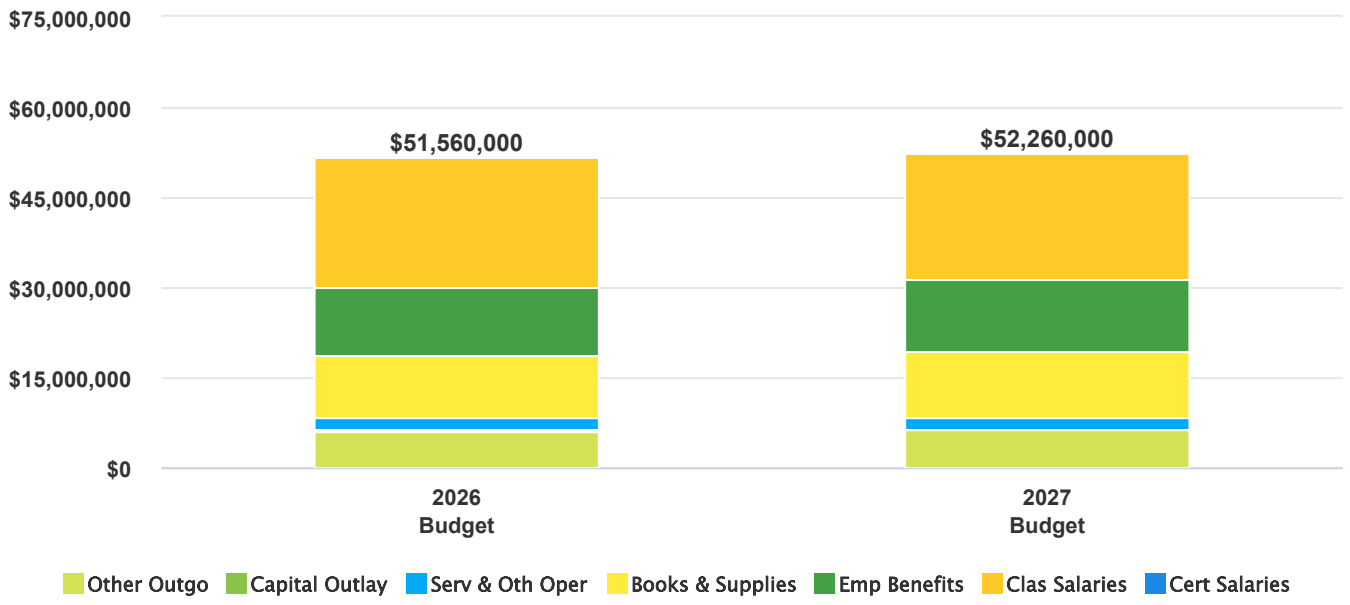


Plant Maintenance (Trades)

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Roofer – ($130,000)
- Reduce 1.0 FTE Admin Secretary I (PARS retirement) – ($114,000)
- Reduce 1.0 FTE Mobile Unit Supervisor (PARS retirement) – ($222,000)
- Reduce 1.0 FTE Mobile Maintenance Lead (PARS retirement) – ($200,000)
- Reduce 1.0 FTE Energy Manager Coordinator I – ($182,000)
- Shift 2.8 FTE Telecom Operators from Safety Office to Operations – $391,000
- Shift Telecom budget from Safety Office to Operations – $2,000
- Hazardous material abatements and indoor air samples – $100,000

Net Adjustments: (2.2) FTE - ($355,000) ongoing



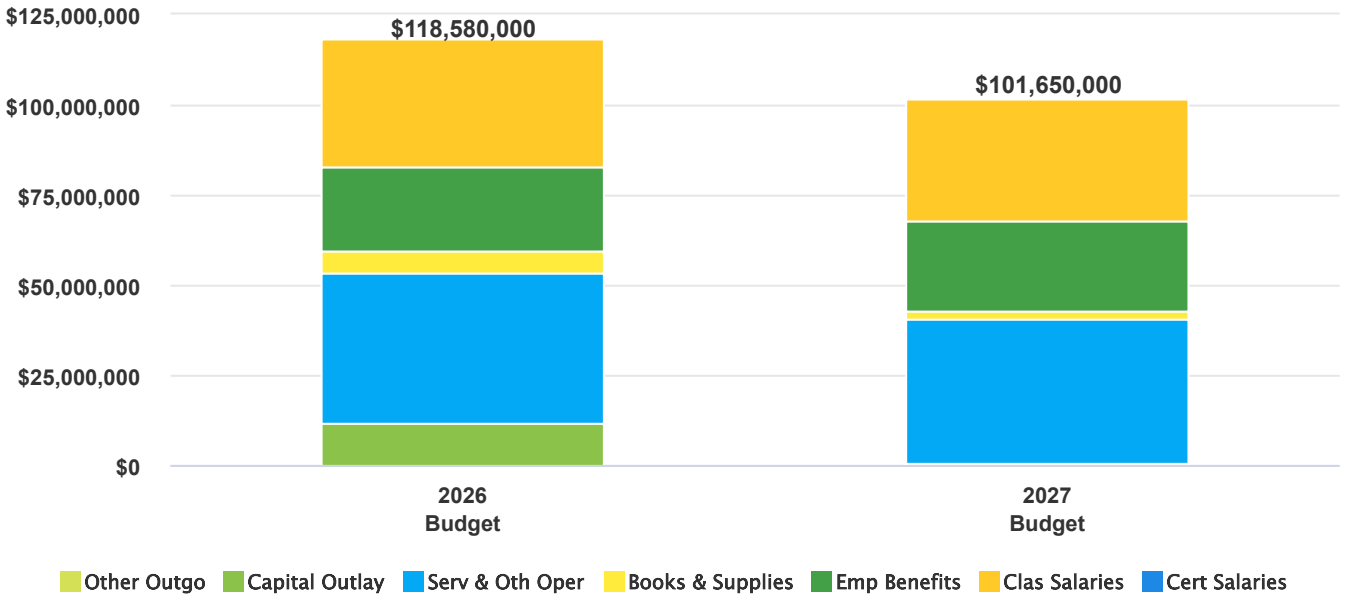
Plant Operations (General Fund)

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 15.0 FTE Custodians (PARS retirement) – ($1.4 million)
- Reduce 1.0 FTE HS Plant Supervisor (PARS retirement) – ($119,000)
- Reduce 1.0 FTE District Sup. I Custodial Services (PARS retirement) – ($140,000)
- Reduce 1.0 FTE Grounds Landscape Manager – ($200,000)
- Reduce for Cenergistics contract – ($750,000)
- Add 1.0 FTE Lead Custodian – $172,000
- Add for utilities – $1.0 million *(already included in MYP)*
- Add for OSHA mandated state trainings – $50,000

Note: 2025/26 budget includes $13.1 million in CalSHAPE ventilation grant and $2.0 million in Urban Community Drought Relief grant

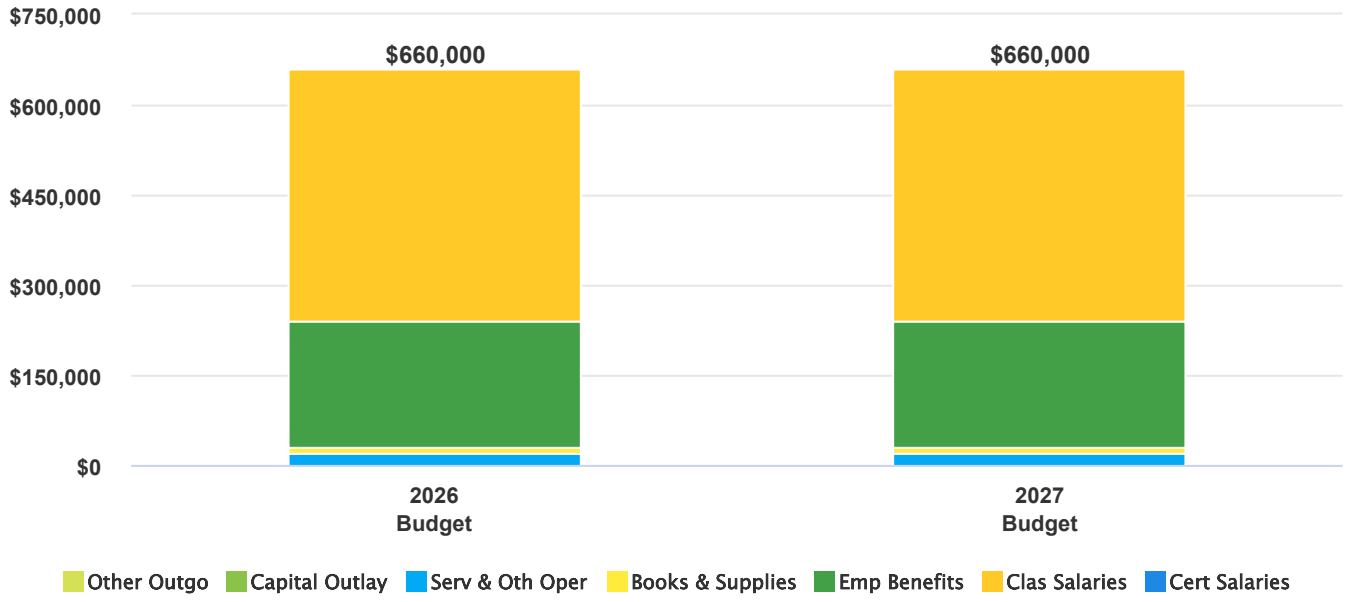
Net Adjustments: (17.0) FTE - ($2.4) million ongoing



Operational Services (General Fund)

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*

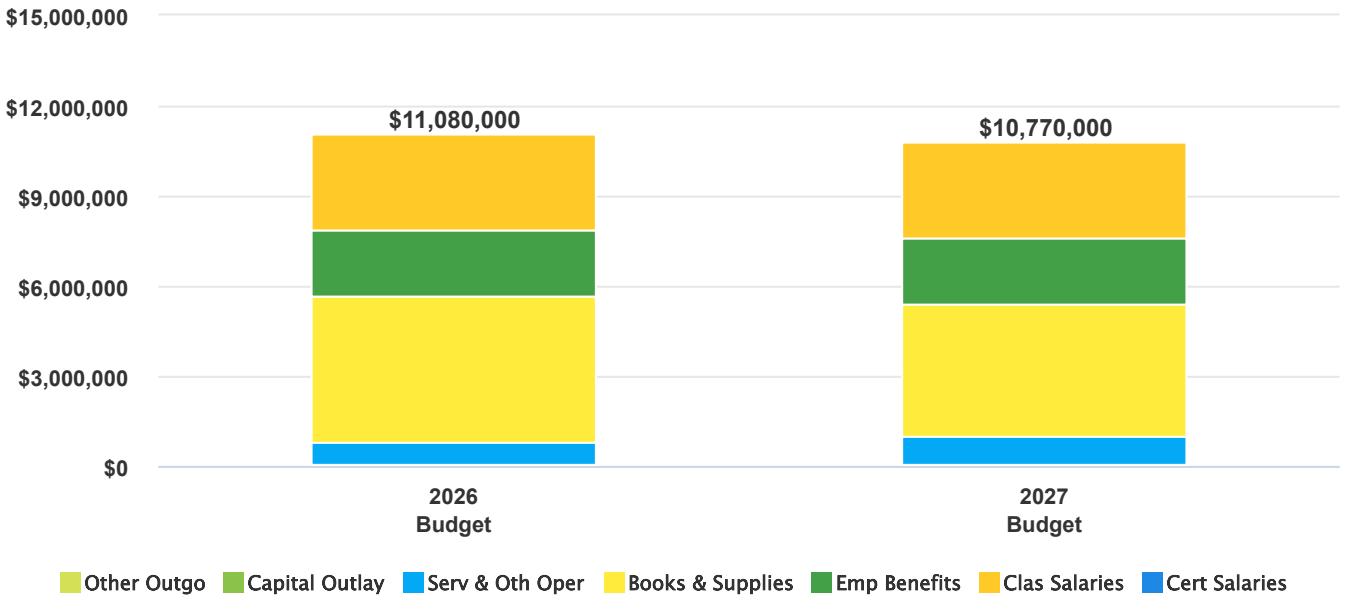


Purchasing, Warehouse, Mailroom & Graphics

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Department Office Manager – ($113,000)
- Reduce 2.0 FTE Printing Technicians – ($197,000)
  - 1.0 FTE from PARS retirement – ($98,000)
- Reduce supplies – ($10,000)

Net Adjustments: (3.0) FTE - (320,000) ongoing



Transportation

2026/27 Ongoing Budget Notes:

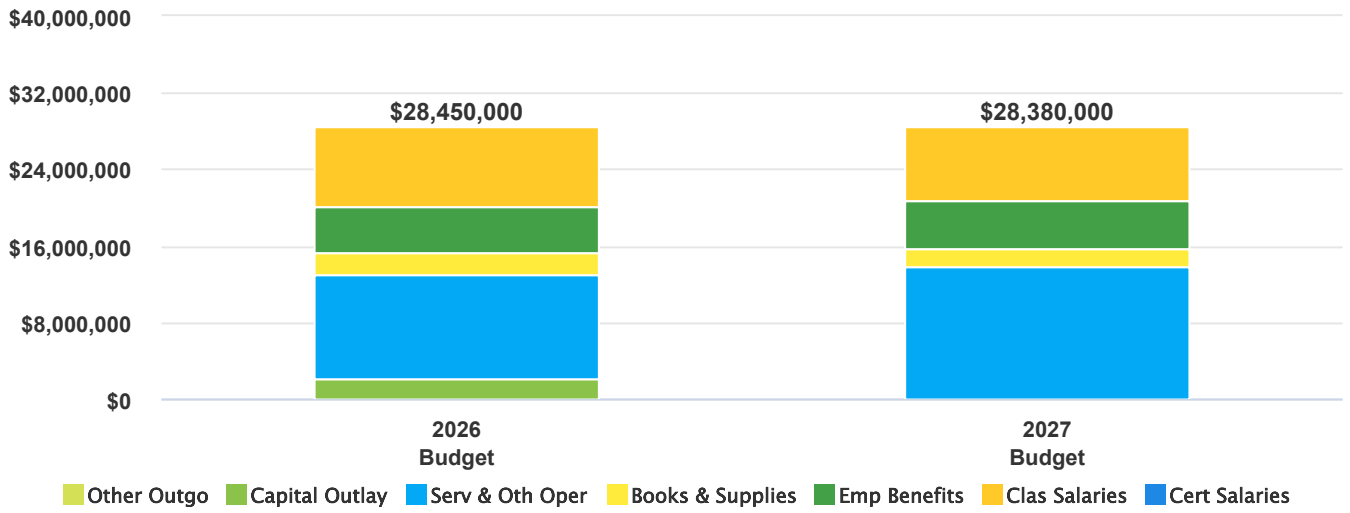
- *Increase in statutory benefits included*
- Reduce 2.0 FTE Bus Drivers (PARS retirement) – ($166,000)
- Reduce 1.0 FTE Bus Driver Trainer – ($139,000)
- Reduce 1.0 FTE Dispatcher Special Education – ($134,000)
- Zum contract increase – $6.2 million *(already included in MYP)*

2026/27 One-Time Budget Notes

- Strobe fog lights – $60,000

Note: 2025/26 budget includes $1.6 million in Clean Vehicle Fueling grant and $620,000 in one-time

Net Adjustments: (4.0) FTE - ($439,000) ongoing; $60,000 one-time



Technology Services

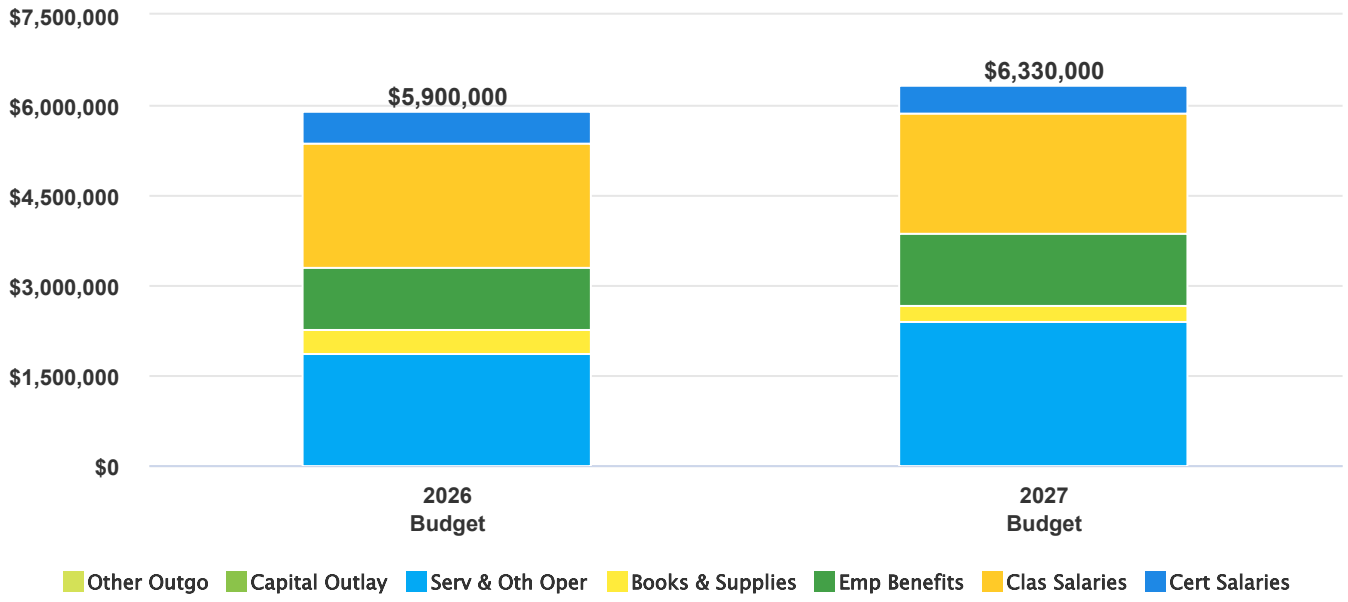
Departments:

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

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Director General (PARS retirement) – ($249,000)
- Add AI licensing tools for staff and students – $390,000

Net Adjustments: (1.0) FTE - $141,000 ongoing



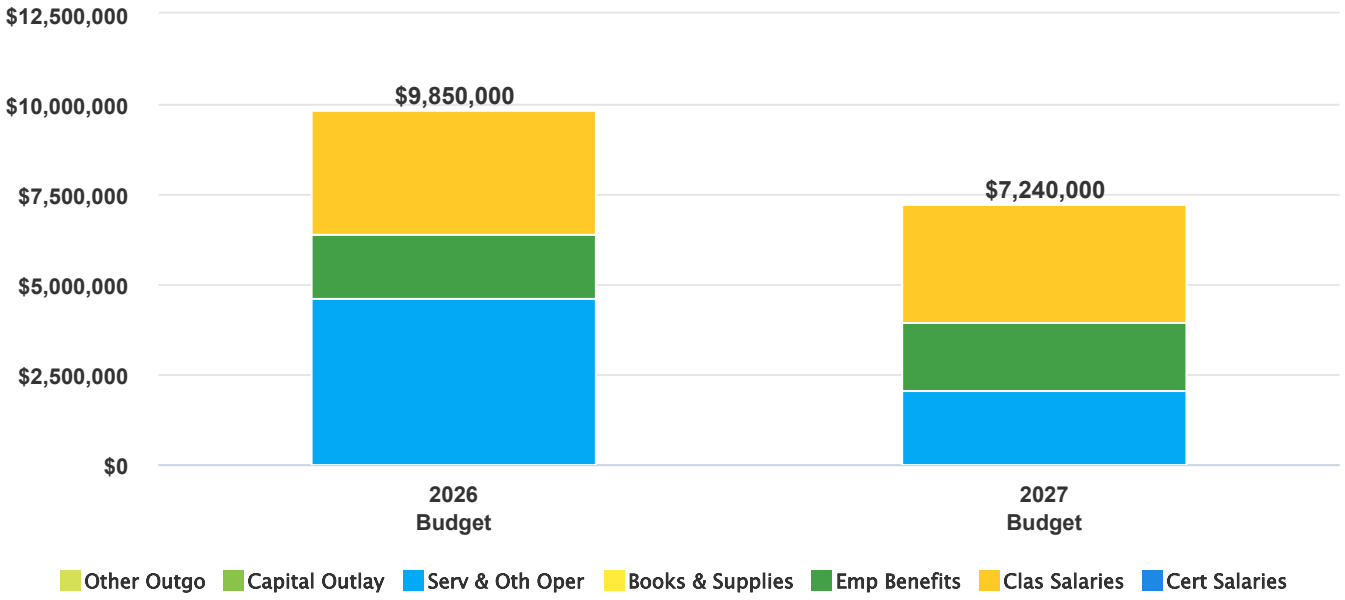
Information Technology - Enterprise Services

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Software Developer II (PARS retirement) – ($166,000)
- Add 1.0 FTE Analyst General for AI Literacy campaign – $155,000
- Add maintenance contracts: 5% increase – $300,000 *(already included in MYP)*

Note: 2025/26 budget includes $2.7 million in one-time

Net Adjustments: ($11,000) ongoing



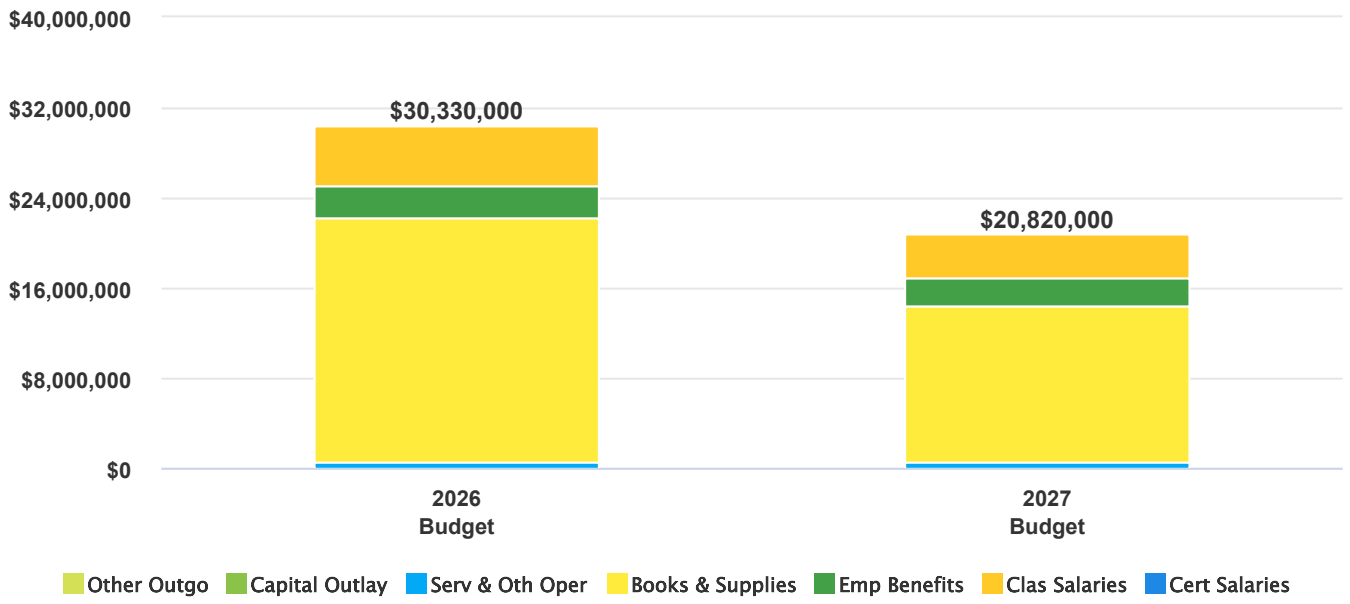
Information Technology - Learner Support

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 6.0 FTE Customer Service Representative – ($637,000)
- Reduce 3.0 FTE Tech Support Specialist I – ($352,000)
  - §*2.0 FTE from PARS Employee Retirement – ($234,000)*
- Reduce for Absolute software licensing – ($400,000)
- Reduce lease for Ashlan/99 – ($141,000)

Note: 2025/26 budget includes $8.0 million in Student Support & Professional Development block grant

Net Adjustments: (9.0) FTE, ($1.5 million) ongoing

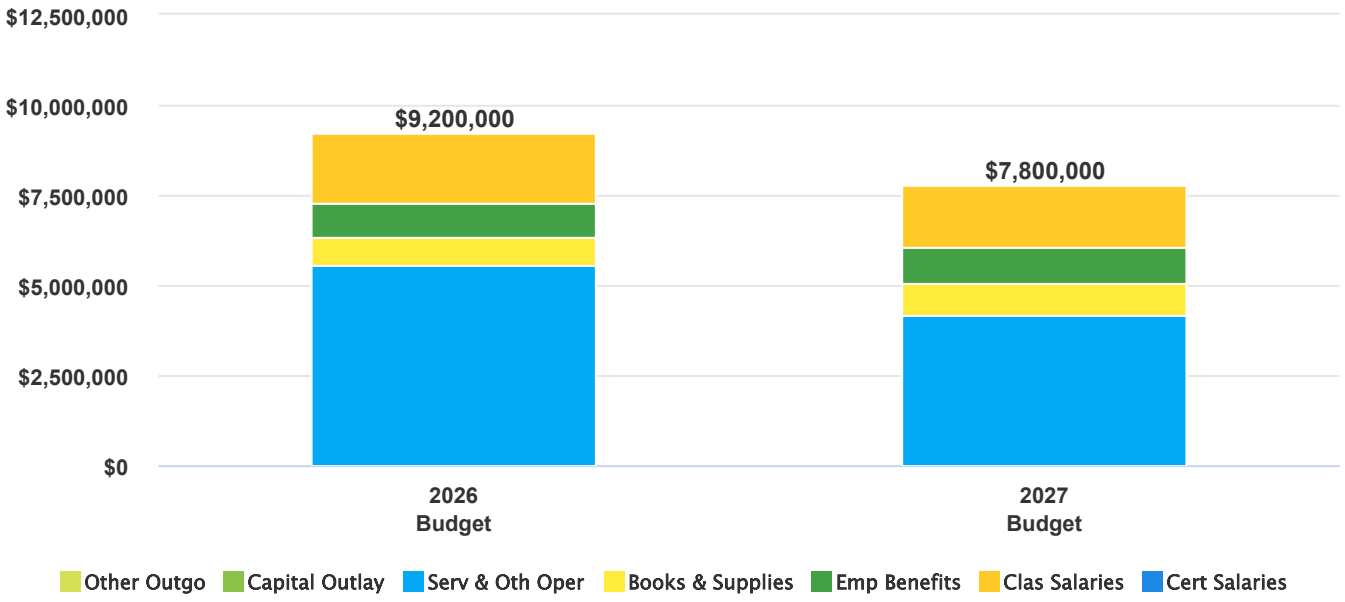


Information Technology - Network

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Admin Secretary I – ($114,000)

Net Adjustments: (1.0) FTE - ($114,000) ongoing





Communications and Translation Services

Our Vision

The Communications Department connects, informs, and inspires through clear, multilingual communications in alignment with our district's goals. We provide strategic messaging that promotes achievement, celebrates student outcomes, and fosters relationships.

Our Mission

To grow the confidence and trust of the public, we will deliver clear, inclusive, and innovative communication that strengthens connections, celebrates success, and empowers every family and staff member to become FUSD champions.

Departments:

- Communications
- Translation Services

Communications

Mission:

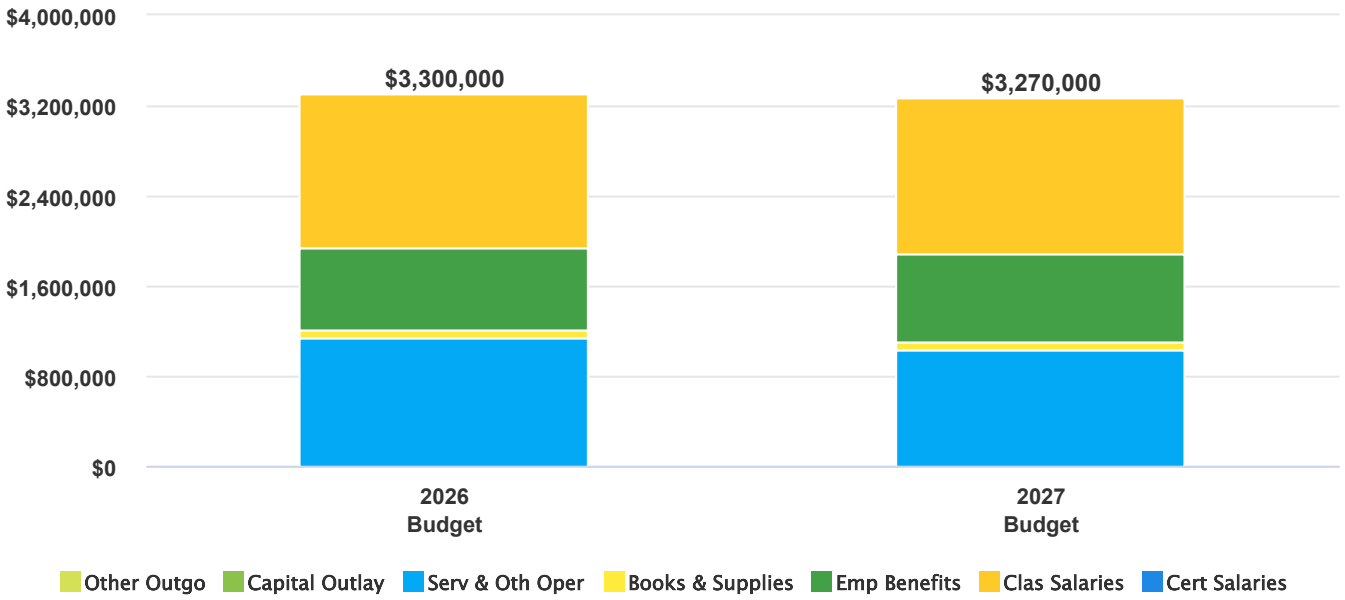
The Communications team works to engage, empower and inform all students, staff and families through consistent, clear, and deeply humanized communications that are easily accessible for anyone, anywhere.

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Community Relations Officer (PARS retirement) – ($177,000)
- Reduce services – ($107,000)
- Shift 1.0 FTE Manager III from Emergency Response to Communications – $255,000

Net Adjustments: (1.0) FTE - ($284,000) ongoing

Communications



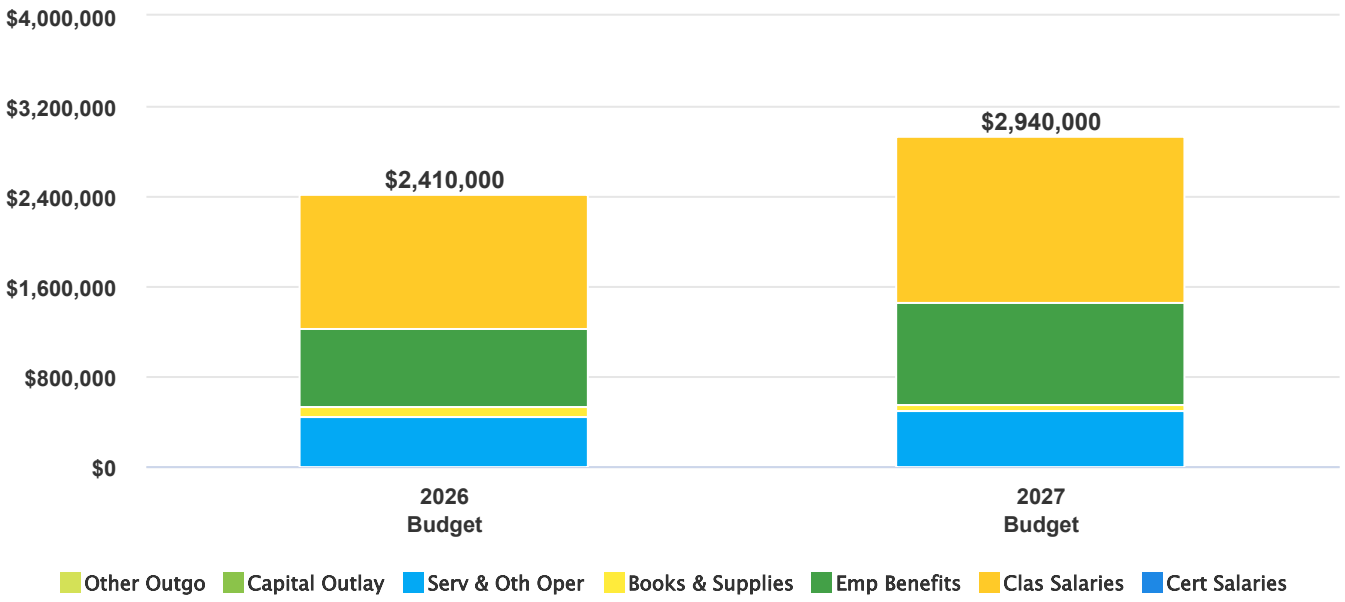


Translation Services

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Material Spanish Translator (PARS retirement) – ($113,000)

Net Adjustments: (1.0) FTE - ($113,000) ongoing

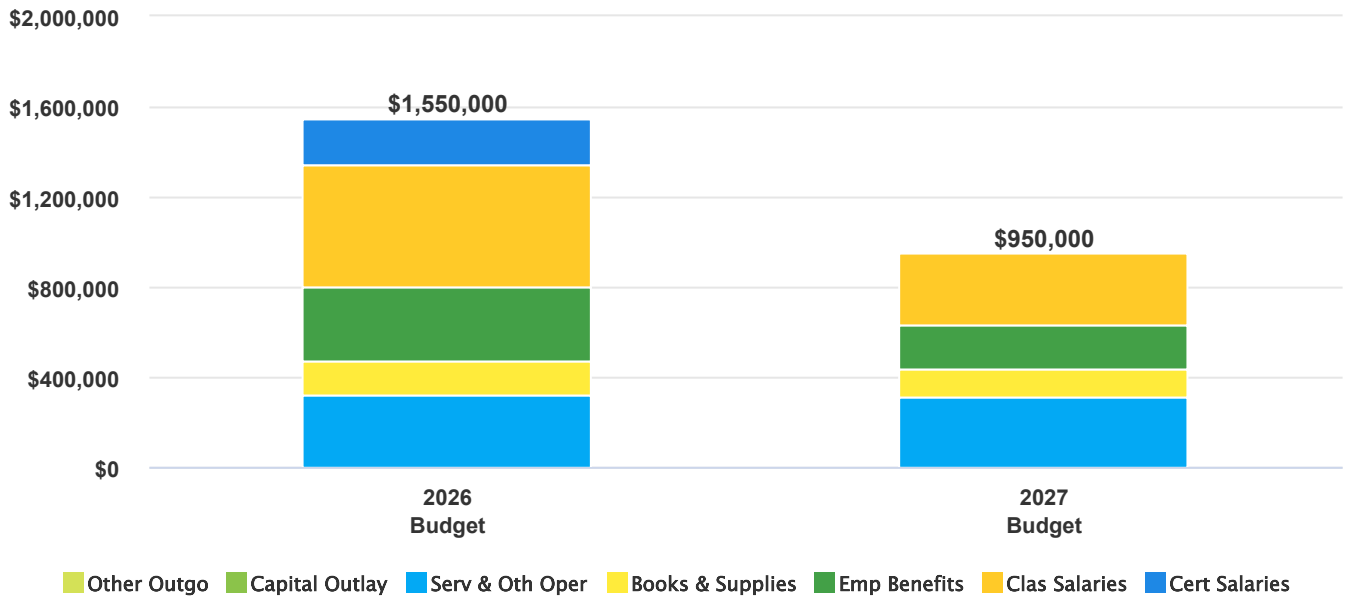


Engagement & External Partnerships

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Executive Officer (PARS retirement) – ($280,000)
- Shift 1.0 FTE Executive Officer to Human Resources – ($265,000)

Net Adjustments: (2.0) FTE - ($545,000) ongoing

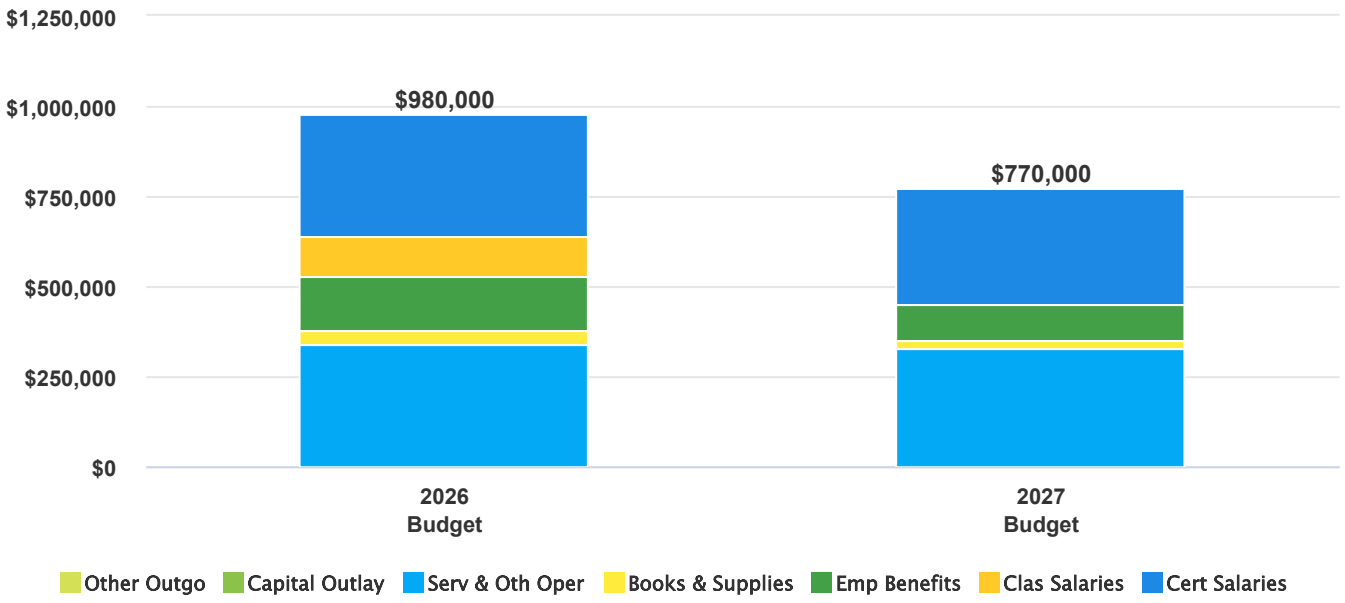


Deputy Superintendent

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 1.0 FTE Secretary (PARS retirement) – ($160,000)
- Reduce supplies & services – ($52,000)

Net Adjustments: (1.0) FTE - ($212,000) ongoing



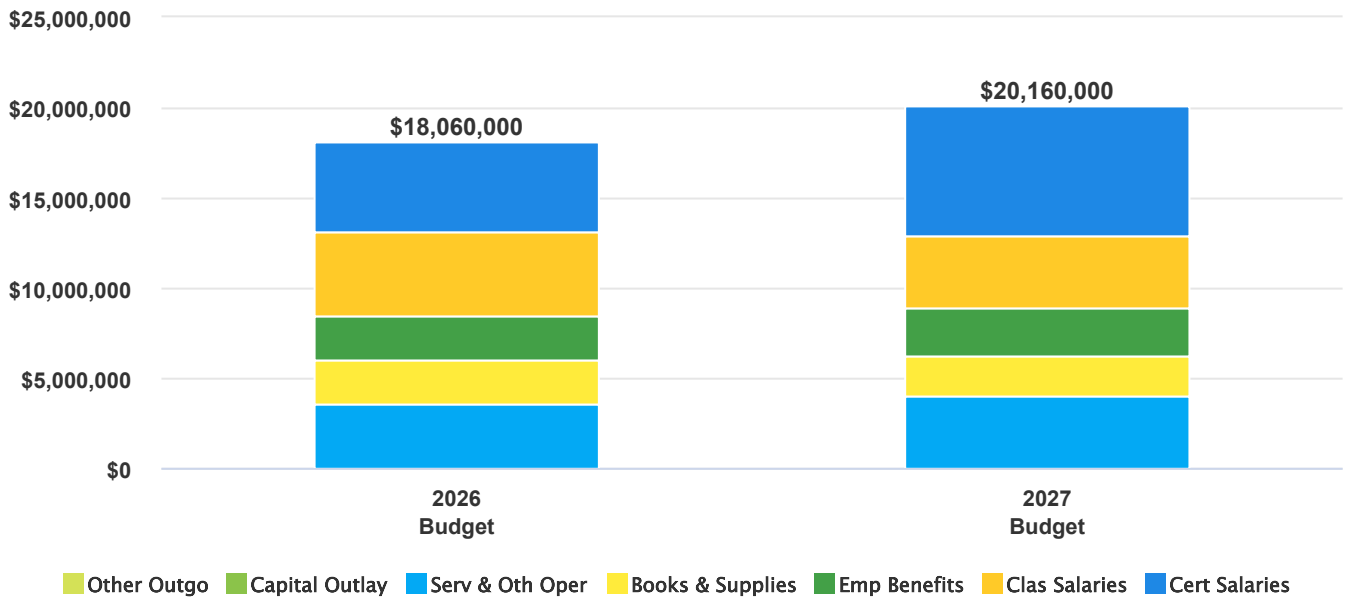


Student Engagement

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 7.0 FTE Athletic Paras – ($455,000)
  - *2.0 FTE from PARS Employee Retirement – ($130,000)*
- Add 1.0 FTE Athletics Manager III – $235,000
- Convert 1.0 FTE Assistant Superintendent to Executive Officer (PARS retirement) – ($17,000) *(from School Leadership)*
- Eliminate TK-6 Enrichment Trips – ($2.2 million)
- Reduce Supplies – *($300,000) (from grant)*

Net Adjustments: (6.0) FTE - ($2.4 million) ongoing; ($300,000) grants

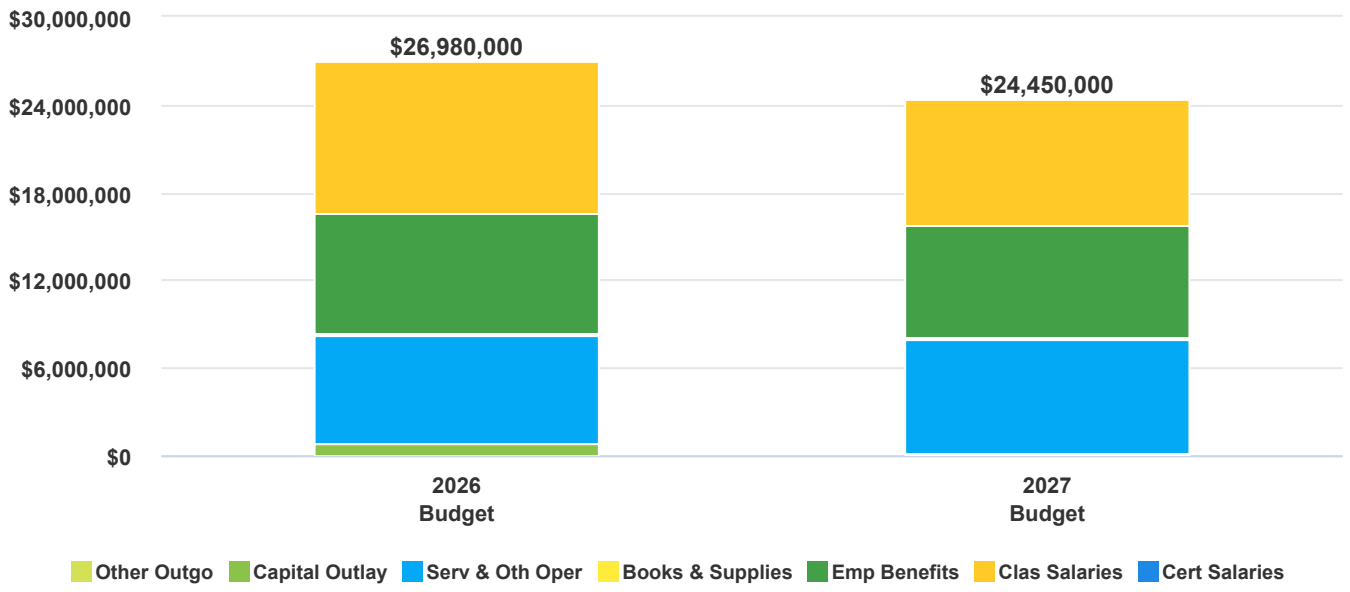


School Safety & Security

2026/27 Ongoing Budget Notes:

- *Increase in statutory benefits included*
- Reduce 30.0 FTE Campus Safety Assistants – ($2.4 million)
  - *6.8 FTE from PARS Employee Retirement – ($540,000)*
- Reduce 4.2 FTE Telecom Operators – ($480,000)
- Reduce 1.0 FTE Manager II (PARS retirement) – ($226,000)
- Add 1.0 FTE Analyst General – $155,000
- Shift remaining 2.8 FTE Telecom Operators to Operations – ($391,000)

Net Adjustments: (37.0) FTE - ($3.3 million) ongoing





FINANCIAL SECTION

All Funds Multi-Year Projection 164
Summary - All Funds Combined 165
General Fund Overview 169
Multi-Year Items 171
General Fund Multi-Year Projection 172
General Fund Revenue Sources 173
Local Control Formula Funding Revenue Sources 176
Federal Revenue Sources 177
Other State Revenue Sources 179
Other Local Revenue Sources 181
General Fund Reports 183
Reserves 192
Detailed General Fund Reports by Object 195
Expenditures by Function 204
Other Funds 205
- Associated Student Body Fund 206
- Adult Education Fund 209
- Charter School Fund 212
- Cafeteria Fund 214
- Child Development Fund 218
- Building Fund 222
- Bond Interest and Redemption Fund 225
- Capital Facilities Fund 228
- County Schools Fund 231
- Deferred Maintenance Fund 234
- Special Reserve for Capital Outlay Fund 237
- Internal Service Fund 240
- Retiree Benefit Fund 243

Capital Projects Impact on the General Fund 246
Projects Funded by Outstanding Bonds 247
Debt and Financing 250
Other Post-Employment Benefits 254

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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ 954,717,022	$ 1,011,565,459	$ 998,131,789	$ 1,011,853,823	$ 1,048,544,382	$ 1,072,285,786	$ 1,086,670,700	$ 1,097,690,936
Federal Revenues	325,929,387	373,659,023	229,857,159	182,965,283	183,076,756	181,872,935	180,693,190	179,537,040
State Revenues	470,375,478	350,989,459	350,155,805	402,349,090	421,997,105	421,649,355	421,921,605	422,193,855
Other Local Revenues	339,481,754	404,384,264	444,935,130	408,153,952	404,058,161	395,594,357	399,094,357	401,094,357
Other Sources	-	-	-	-	-			
Total Revenues	**$ 2,090,503,641**	**$ 2,140,598,205**	**$ 2,023,079,883**	**$ 2,005,322,148**	**$ 2,057,676,404**	**$ 2,071,402,433**	**$ 2,088,379,852**	**$ 2,100,516,188**
$ Increase/(Decrease)	$ 322,055,679	$ 50,094,564	$ (117,518,322)	$ (17,757,735)	$ 52,354,256	$ 13,726,029	$ 16,977,419	$ 12,136,336
% Increase/(Decrease)	18.21%	2.40%	-5.49%	-0.88%	2.61%	0.67%	0.82%	0.58%
EXPENDITURES								
Certificated Salaries	$ 531,325,418	$ 595,563,889	$ 614,467,451	$ 633,848,912	$ 605,151,143	$ 603,406,958	$ 601,898,259	$ 599,256,592
Classified Salaries	217,312,650	242,924,510	282,536,775	301,775,890	281,738,782	$ 283,894,001	$ 286,440,770	$ 287,766,253
Employee Benefits	421,752,982	439,429,658	467,976,051	482,193,161	509,061,570	$ 514,304,385	$ 517,829,712	$ 517,543,363
Books and Supplies	146,241,394	149,924,971	127,603,533	149,037,401	156,506,186	$ 148,930,060	$ 140,655,402	$ 142,351,365
Services and Other Operating Expenditures	404,428,880	469,928,172	509,555,816	571,597,702	596,639,889	$ 560,325,132	$ 556,271,134	$ 559,227,259
Capital Outlay	81,513,123	138,201,918	161,582,275	101,446,431	70,664,631	$ 54,564,361	$ 54,562,421	$ 49,842,933
Other Outgo/Debt Service	69,501,568	126,167,621	86,144,415	73,674,978	70,366,307	$ 55,271,919	$ 53,802,230	$ 57,803,096
Total Expenditures	**$ 1,872,076,015**	**$ 2,162,140,739**	**$ 2,249,866,316**	**$ 2,313,574,475**	**$ 2,290,128,508**	**$ 2,220,696,816**	**$ 2,211,459,928**	**$ 2,213,790,861**
$ Increase/(Decrease)	$ (117,681)	$ 290,064,724	$ 87,725,577	$ 63,708,159	$ (23,445,967)	$ (69,431,692)	$ (9,236,888)	$ 2,330,933
% Increase/(Decrease)	-0.01%	15.49%	4.06%	2.83%	-1.01%	-3.03%	-0.42%	0.11%
OTHER FINANCING SOURCES/USES								
Transfer In	$ 53,644,807	$ 48,741,913	$ 133,390,413	$ 99,337,993	$ 108,229,466	$ 65,407,973	$ 65,629,746	$ 65,515,063
(Transfer Out)	(53,644,807)	(48,741,913)	(133,390,413)	(99,337,993)	(108,229,466)	$ (10,501,785)	$ (8,887,203)	$ (6,229,322)
Sources	129,329,699	859,659	61,245,362	90,940,480	30,000,000	1,288,049	1,059,071	$ 1,059,071
Uses	-	-	-	-		27,373,438	40,510,293	$ 38,550,966
Contributions		1	-	-	-	-	-	-
Total Other Financing Sources	**$ 129,329,699**	**$ 859,660**	**$ 61,245,362**	**$ 90,940,480**	**$ 30,000,000**	**$ 83,567,675**	**$ 98,311,907**	**$ 98,895,778**
Beginning Fund Balance	745,228,952	1,092,986,277	1,072,303,402	906,762,331	689,450,484	486,998,383	421,271,675	396,503,506
Fiscal Year Transactions	347,757,325	(20,682,875)	(165,541,071)	(217,311,847)	(202,452,104)	(65,726,708)	(24,768,169)	(14,378,894)
Audit Adjustment		-	-	-	-	-	-	-
Ending Fund Balance	**$ 1,092,986,277**	**$ 1,072,303,402**	**$ 906,762,331**	**$ 689,450,484**	**$ 486,998,383**	**$ 421,271,675**	**$ 396,503,506**	**$ 382,124,612**

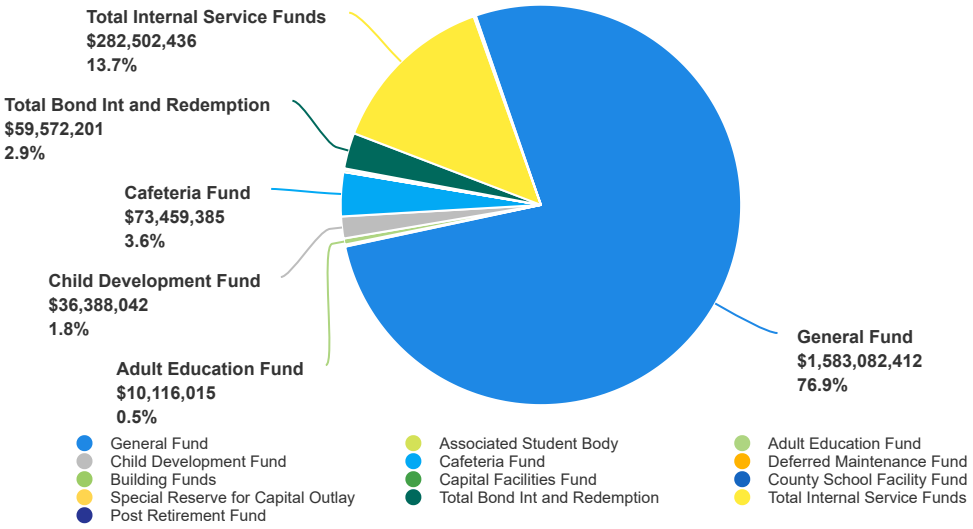
What Makes Up a School District's Funding?

The District's total budgeted revenue for 2026/27 is $2,057,676,406. This is an increase of $52,354,258 from the 2025/26 projected revenue of $2,005,322,148. The General Fund makes up the largest part of the District's total revenue, accounting for 76.94%, with the other funds accounting for the balance of the revenue.

Summary of Revenue - All Funds

Fund Name	2025/26 Estimated Actual Revenue	2026/27 Budgeted Revenues	Difference
General Fund Unrestricted	$ 1,068,529,720	$ 1,098,710,362	$ 30,180,642
General Fund Restricted	456,066,441	484,372,050	28,305,609
Total General Fund	**$ 1,524,596,161**	**$ 1,583,082,412**	**$ 58,486,251**
Adult Education Fund	9,683,742	10,116,015	432,273
Child Development Fund	35,208,107	36,388,042	1,179,935
Cafeteria Fund	74,484,865	73,459,385	(1,025,480)
Deferred Maintenance Fund	2,771	-	(2,771)
Building Fund	1,116,421	3,679,124	2,562,703
Developer Fee/ Capital Facilities Fund	2,984,229	1,385,000	(1,599,229)
County School Facility Fund	6,935,102	600,000	(6,335,102)
Special Reserve for Capital Outlay	46,016	40,000	(6,016)
Total Bond interest and Redemption	72,228,973	59,572,201	(12,656,772)
Total Internal Service/ Self Insurance Funds	270,085,434	282,502,436	12,417,002
Post Retirement Fund	4,620,239	3,400,000	(1,220,239)
ASB Student Body	3,330,088	3,451,791	121,703
Total	**$ 2,005,322,148**	**$ 2,057,676,406**	**$ 52,354,258**

Summary of Revenue Sources by Fund





Summary of Expenses - All Funds

Fund Name	2025/26 Estimated Actual Expenses	2026/27 Budgeted Expenses	Difference
General Fund Unrestricted	$ 957,746,218	$ 976,479,944	$ 18,733,726
General Fund Restricted	723,218,089	687,193,746	(36,024,343)
Total General Fund	**$ 1,680,964,307**	**$ 1,663,673,690**	**$ (17,290,617)**
Adult Education Fund	9,774,819	11,423,478	1,648,659
Child Development Fund	35,208,107	36,388,042	1,179,935
Cafeteria Fund	78,134,569	75,051,170	(3,083,399)
Deferred Maintenance Fund	3,364,491	3,361,720	(2,771)
Total Building Funds	120,974	234,500	113,526
Developer Fee/ Capital Facilities Fund	10,908	2,746,614	2,735,706
County School Facility Fund	118,949,767	94,610,526	(24,339,241)
Special Reserve for Capital Outlay	179,412	717,391	537,979
Total Bond Interest and Redemption	67,855,608	65,017,207	(2,838,401)
Total Internal Service/ Self Insurance Funds	313,837,317	331,980,506	18,143,189
Post Retirement Fund	1,302,899	1,550,000	247,101
ASB Student Body	3,871,198	3,373,664	(497,534)
Total	**$ 2,313,574,376**	**$ 2,290,128,508**	**$ (23,445,868)**

Summary of Expenses by Object- All Funds

	2025/26 Estimated Actuals	2026/27 Adopted Budget	Increase / (Decrease)
Certificated Salaries	$ 633,848,912	$ 605,151,143	-4.53%
Classified Salaries	301,775,890	281,738,782	-6.64%
Employee Benefits	482,193,161	509,061,570	5.57%
Books and Supplies	149,037,401	156,506,186	5.01%
Contracts and Services	571,597,702	596,639,889	4.38%
Capital Outlay	101,446,431	70,664,631	-30.34%
Other Outgo	73,674,978	70,366,307	-4.49%
Totals	**$ 2,313,574,475**	**$ 2,290,128,508**	**-1.01%**

Budgeted Ending Balances by Fund

Fund Name	2026/27 Estimated Beginning Balance	2026/27 Budgeted Revenues	2026/27 Budgeted Expenditures	Projected Other Financing Sources	2026/27 Budgeted Ending Balance
General Fund Unrestricted	$ 176,763,717	$ 1,098,710,362	$ 976,479,944	$ (180,920,546)	$ 118,073,589
General Fund Restricted	148,499,823	484,372,050	687,193,746	175,450,546	121,128,673
Total General Fund	**$ 325,263,540**	**$ 1,583,082,412**	**$ 1,663,673,690**	**$ (5,470,000)**	**$ 239,202,262**
Adult Education Fund	1,863,939	10,116,015	11,423,478	-	556,476
Child Development Fund	-	36,388,042	36,388,042	-	-
Cafeteria Fund	23,195,394	73,459,385	75,051,170	-	21,603,609
Deferred Maintenance Fund	-	-	3,361,720	3,361,720	-
Total Building Funds	69,135,356	3,679,124	234,500	(67,337,746)	5,242,234
Developer Fee/ Capital Facilities Fund	9,563,825	1,385,000	2,746,614	(30,000)	8,172,211
County School Facility Fund	8,676,752	600,000	94,610,526	93,976,026	8,642,252
Special Reserve for Capital Outlay	1,319,110	40,000	717,391	-	641,719
Total Bond interest and Redemption	72,486,965	59,572,201	65,017,207	-	67,041,959
Total Internal Service/ Self Insurance Funds	64,180,423	282,502,436	331,980,506	2,000,000	16,702,353
Post Retirement Fund	111,594,273	3,400,000	1,550,000	3,500,000	116,944,273
ASB Student Body	2,170,908	3,451,791	3,373,664	-	2,249,035
Total	**$ 689,450,485**	**$ 2,057,676,406**	**$ 2,290,128,508**	**$ 30,000,000**	**$ 486,998,383**

General Fund

As mentioned earlier, the General Fund makes up the largest part of the District's total revenue, accounting for 76.94% 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 4.31%
- 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 % of total enrollment
- Federal Funding is projected to be flat in 2026/27, 2027/28, and 2028/29 in order to account for any federal monies that might be reduced by the changing government policies
- 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 higher, 2027/28 flat and reflects a small increase for the 2028/29 budget year

Expenditures

- The multi-year continues to plan for a decrease in enrollment, which will impact all categories of expense. Currently, reductions required in certificated staffing have 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 an increase in the district health contribution per active employee

- Supplies and Contracts reflect small increases due to one-time requests; as enrollment decreases, there will be an associated reduction in these categories
- Our Capital Outlay has decreased significantly as we have spent down our one-time monies

General Fund Balance

Over the period of 2025/26 to 2027/28, the General Fund balance will see a reduction from the beginning balance of $482,101,778. 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.

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

Local Control Funding Formula (LCFF) - The multi-year projections included LCFF funding at the levels mentioned earlier in the report, resulting in an increase for 2027/28 and 2028/29 of $23.7 million and $14.4 million, respectively. Although there is an increased COLA, this is partially offset by declining enrollment.

State Revenue - Transportation reimbursements are projected to increase by 60% due to higher contract costs in FY 2026/27. State revenue is expected to decrease by $347,750 in FY 2027/28 and by $272,250 in FY 2028/29.

District Contribution to Health Fund - In accordance with the current employee bargaining agreements, the 2026/27 district's health contribution level is $25,658 per active employee participant. An increase of $3,658 over 25/26, equating to $26.4 million. In addition, the district's health contribution is estimated to increase by $568 in 2027/28 and $459 in 2028/29 equating to an increase of $4.1 million and $3.3 million, respectively.

District Workers' Compensation - The benefit rate for Workers' Compensation increases from 0.5% to 0.6%, resulting in a reserve level of 86% in 2026/27 for an increased cost of $660,000. In addition, the 2027/28 rate will increase from 0.6% to 0.7% for an increased cost of $660,000. Per Board Policy 3100 "during stable times, the district will maintain Workers' Compensation liability at 90 percent".

District Property and Liability - The benefit rate for Property and Liability of 1.5% remains the same as in 2026/27. In addition, the 2027/28 rate will increase from 1.5% to 1.7% for an increased cost of $1.3 million.

STRS and PERS Employer Costs - The multi-year projections include funding for changed employer rates for STRS and PERS at the levels mentioned earlier in the memo. This equates to an increased cost of $600,000 in 2027/28 and a decreased cost of $1.4 million in 2028/29.

Strategic Budget Planning - The multi-year projections include estimated reductions of $20.0 million in 2027/28.

Governmental Accounting Standards Board Statement Number 75 (GASB No. 75)- The multi-year projections include a $1.5 million contribution from the Unrestricted General Fund and $2.0 million from the Health Fund for 2026/27, 2027/28, and 2028/29. The GASB 75 reserve, otherwise referred to as the Other Post-Employment Benefit Reserve (OPEB), is estimated at $103.9 million as of June 30, 2027.

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 $349.1 million on June 30, 2027, and $310.5 million on June 30, 2028.

Reserve Levels - As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2025/26 reserve levels and the corresponding change to the reserve level for the 2026/27 fiscal year.

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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ 954,717,023	$ 1,011,565,459	$ 998,131,787	$ 1,011,853,823	$ 1,048,544,384	$ 1,072,285,786	$ 1,086,670,700	$ 1,097,690,936
Federal Revenues	270,046,404	309,060,895	168,772,193	118,142,407	119,303,498	119,303,498	119,303,498	119,303,498
State Revenues	399,756,489	298,919,515	294,605,268	343,840,990	367,646,504	367,298,754	367,571,004	367,843,254
Other Local Revenues	15,933,182	56,468,247	72,792,926	50,758,941	47,588,026	45,588,026	45,388,026	45,388,026
Other Sources	-	-	-	-				
Total Revenues	**$ 1,640,453,098**	**$ 1,676,014,116**	**$ 1,534,302,174**	**$ 1,524,596,161**	**$ 1,583,082,412**	**$ 1,604,476,064**	**$ 1,618,933,228**	**$ 1,630,225,714**
$ Increase/(Decrease)	$ 230,978,307	$ 35,561,018	$ (141,711,942)	$ (9,706,013)	$ 58,486,251	$ 21,393,652	$ 14,457,164	$ 11,292,486
% Increase/(Decrease)	16.39%	2.17%	-8.46%	-0.63%	3.84%	1.35%	0.90%	0.70%
EXPENDITURES								
Certificated Salaries	$ 519,899,450	$ 582,600,921	$ 600,860,992	$ 619,962,566	$ 592,443,469	$ 590,699,284	$ 589,190,585	$ 586,548,918
Classified Salaries	190,895,573	214,039,435	249,890,294	267,383,920	248,199,314	250,332,647	252,795,147	254,095,147
Employee Benefits	394,318,111	411,476,530	437,866,244	451,067,676	476,351,394	481,583,812	485,058,906	484,757,367
Books and Supplies	109,968,616	109,526,182	85,383,304	102,456,016	112,996,196	105,592,906	97,452,953	99,146,913
Services and Other Operating Expenditures	177,508,907	226,466,806	215,895,945	219,579,975	229,090,216	217,852,465	214,298,472	216,783,472
Capital Outlay	51,752,076	82,218,563	66,186,663	19,696,295	4,628,926	4,628,926	4,628,926	4,628,926
Other Outgo/Debt Service	2,985,875	2,764,413	2,670,375	817,952	(35,825)	(335,825)	(635,825)	5,349,100
Total Expenditures	**$ 1,447,328,608**	**$ 1,629,092,850**	**$ 1,658,753,817**	**$ 1,680,964,400**	**$ 1,663,673,690**	**$ 1,650,354,215**	**$ 1,642,789,164**	**$ 1,651,309,843**
$ Increase/(Decrease)	$ 184,337,327	$ 181,764,242	$ 29,660,967	$ 22,210,583	$ (17,290,710)	$ (13,319,475)	$ (7,565,051)	$ 8,520,679
% Increase/(Decrease)	14.60%	12.56%	1.82%	1.34%	-1.03%	-0.80%	-0.46%	0.52%
OTHER FINANCING SOURCES/USES								
Transfer In	$ 3,419,556	$ 3,405,608	$ 5,628,966	$ 3,391,720	$ 3,391,720	$ 3,391,720	$ 3,391,720	$ 3,391,720
(Transfer Out)	(4,853,446)	(4,861,720)	(6,086,503)	(3,861,720)	(8,861,720)	(4,861,720)	(4,861,720)	$ (2,203,839)
Sources	-	-	-	-	-	-	-	
Uses	-	-	-	-	-			
Contributions		1		-	-	-	-	
Total Other Financing Sources	**$ (1,433,890)**	**$ (1,456,111)**	**$ (457,537)**	**$ (470,000)**	**$ (5,470,000)**	**$ (1,470,000)**	**$ (1,470,000)**	**$ 1,187,881**
Beginning Fund Balance	374,224,769	553,873,863	607,010,958	482,101,778	325,263,539	239,202,262	191,854,111	166,528,175
Fiscal Year Transactions	191,690,600	45,465,155	(124,909,180)	(156,838,239)	(86,061,278)	(47,348,151)	(25,325,936)	(19,896,248)
Audit Adjustment	(12,041,506)	7,671,940					-	-
Ending Fund Balance	**$ 553,873,863**	**$ 607,010,958**	**$ 482,101,778**	**$ 325,263,539**	**$ 239,202,262**	**$ 191,854,111**	**$ 166,528,175**	**$ 146,631,927**

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 2025/26 is 62,045
- The ADA used for the adopted 2026/27 budget is 61,810
- The 2026/27 adopted budget assumes a State cost-of-living adjustment of 4.31%
- 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

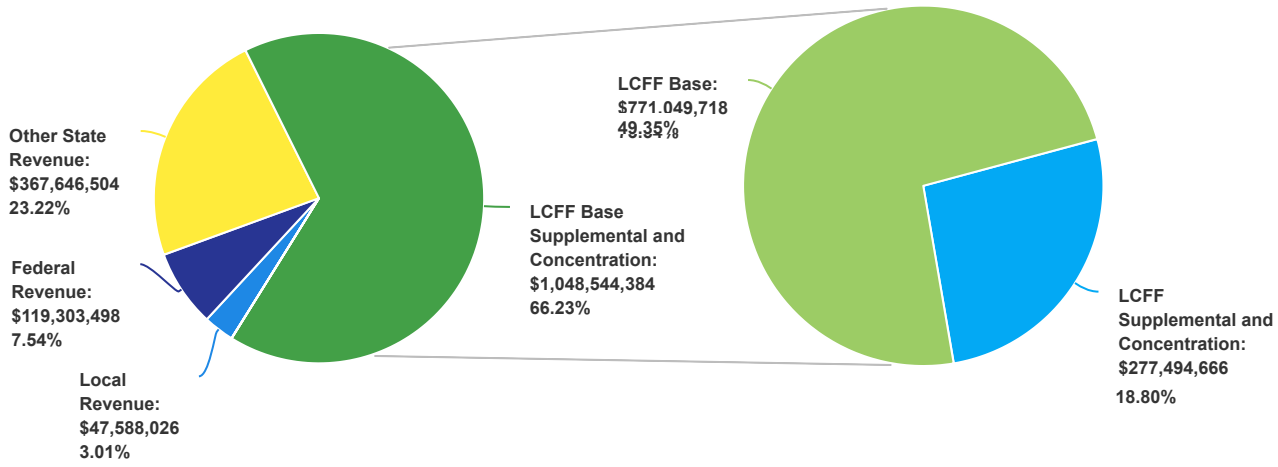
factors designated primarily to provide cost of living increases and to equalize revenue among all California school districts of the same type.

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 66.2% of General Fund revenues in 2026/27. It is currently anticipated that $1,048,544,384 will be received from LCFF sources in 2026/27. This represents an increase of $36,690,561 as compared to the 2025/26 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 2026/27 Unduplicated Pupil Count (UPP) is projected to be 89.9%; 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.

2026/27 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 $1,048,544,384 will be received from LCFF sources in 2026/27. This represents an increase of $36,690,561 compared to the 2025/26 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 $36.7 million in the Local Control Funding Formula revenue is due primarily to the increase in ADA funding for high-needs students as part of the total enrollment population.

	2025/26 Estimated Actuals	2026/27 Adopted Budget	Increase / (Decrease)	Percent Change
LCFF Sources	$ 1,011,853,823	$ 1,048,544,384	$ 36,690,561	3.6%

Local Control Funding Formula (LCFF) Sources	2026/27 Budgeted Change
State Aid - Current Year	$ 32,727,418
Education Protection Account State Aid - Current year	4,068,776
State Aid - Prior Year	-
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	(105,633)
Property Taxes Transfers	-
LCFF/Revenue Limit Transfers - Prior Years	-
Total LCFF Sources	**$ 36,690,561**

Federal Revenue Sources

Federal Revenues, which represent approximately 7.5% of the General Fund in 2026/27, 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 $119,303,498 will be received from Federal Revenue sources in 2026/27. This represents an increase of $1,161,091 compared to the 2025/26 Estimated Actuals. Significant changes in Federal Revenue sources are noted on this page. The increase in Title I entitlement is mainly due to carryover from 2025/26.

	2025/26 Estimated Actuals	2026/27 Adopted Budget	Increase / (Decrease)	Percent Change
Federal Sources	$ 118,142,407	$ 119,303,498	$ 1,161,091	0.98%

Federal Sources	2026/27 Budgeted Change
Maintenance and Operations	$ -
Special Education Entitlement	(1,135,849)
Special Education Discretionary Grants	(103,865)
Child Nutrition Programs	-
Donated Food Commodities	-
Forest Reserve Funds	-
Flood Control Funds	-
Wildlife Reserve Funds	-
FEMA	-
Interagency Contracts Between LEAs	-
Pass-Through Revenues from Federal Sources	-
Titile I, Part A, Basic	4,182,285
Title I, Part D, Local Delinquent Programs	-
Titile II, Part A, Supporting Effective Instruction	3,096,146
Title III, Part A, Immigrant Student Program	28,558
Title III, Part A, English Learner Program	(654,728)
Public Charter Schools Grant Program (PCSGP)	-
Other NCLB / Every Student Succeeds Act	(309,009)
Career and Technical Education	-
All Other Federal Revenue	(3,942,447)
Total Federal Sources	**$ 1,161,091**

Other State Revenue

Other State Revenues represent approximately 23.2% of total General Fund revenue in 2026/27. It is currently anticipated that approximately $367,646,504 will be realized from Other State Revenues in. This represents an increase of $23,805,514, or 6.92%, when compared to 2025/26 Estimated Actuals.

The largest portion of Other State Revenues is for the Special Education Master Plan, Expanded Learning opportunities, and After School Prop 98. 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.

A new requirement is paid pregnancy leave providing all employees with up to 14 weeks of paid pregnancy disability leave beginning in 2026/27. The cost of this new benefit is absorbed within the LCFF additional 1.4% discretionary COLA; the district estimates this additional benefit will cost $4.0 million annually.

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.

The most significant change in state revenues is due to the increase in special education funding.

	2025/26 Estimated Actuals	2026/27 Adopted Budget	Increase / (Decrease)	Percent Change
Other State Revenue	$ 343,840,990	$ 367,646,504	$ 23,805,514	6.92%

Other State Revenue Sources	2026/27 Budgeted Change
Other State Apportionments	
ROC/P Entetlment	
Prior Years	$ -
Special Education Master Plan	-
Current Year	26,464,201
Prior Years	-
All Other State Apportionments - Current Year	-
All Other State Apportionments - Prior Years	-
Child Nutrition Programs	-
Mandated Costs Reimbursements	73,603
Lottery - Unrestrictes and Instructional Materials	1,076,988
Tax Relief Subventions	
Restricted Levies - Other	
Homeowners' Exemptions	-
Other Subventions/ In-Lieu Taxes	-
Pass-Through Revenues from	
State Sources	-
Expanded Learning Opportunities (ELOP)	(3,809,278)
After School Education and Safety (ASES)	35,074
Charter School Facility Grant	-
Drug/ Alcohol/ Tobacco Funds	-
California Clean Energy Jobs Act	-
Career Technical Education Incentive	3,595,258
American Indian Early Childhool Education	-
Specialized Secondary	-
Arts and Music in Schools	(2,099,358)
Implementation All Other State Revenue	(1,530,974)
Total Other State Revenue	**$ 23,805,514**

Other Local Revenue

The Other Local Revenues section of the budget, which represents approximately 3.0% of total General Fund revenues in 2026/27 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 $47,588,026 will be realized in 2026/27 from Other Local Revenues. This represents a decrease of $3,170,915 when compared to the 2025/26 Estimated Actuals. Reductions in revenue are due primarily to recognition of a decrease in fair value of investments.

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.

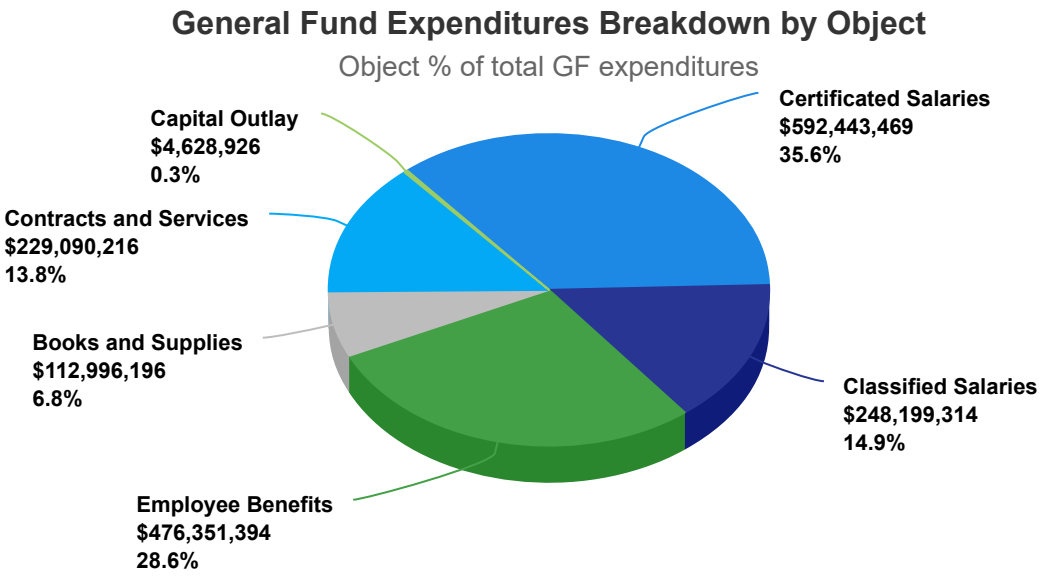
	2025/26 Estimated Actuals	2026/27 Adopted Budget	Increase / (Decrease)	Percent Change
Other Local Revenue	$ 50,758,941	$ 47,588,026	$ (3,170,915)	-6.25%

Local Revenue Sources	2026/27 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	721,305
Penalties and Interest from	-
Delinquent Non-LCFF	-
Taxes	(112,167)
Sales	
Sale of Equipment/Supplies	24,621
Sale of Publications	-
Food Service Sales	-
All Other Sales	-
Leases andd Rentals	32,422
Interest	(381,705)
Net Increase (Decrease) in the Fair Value of Investments	(2,561,570)
Fees and Contracts	
Adult Education Fees	-
Non-Resident Students	-
Trasnpontation Fees From Individulas	-
Interagency Services	-
Mitigation/Developer Fees	-
All Other Fees and Contracts	-

Local Revenue Sources	2026/27 Budgeted Change
Other Local Revenue	
Plus: Misc Funds Non-LCFF	
(50%) Adjusment	-
Pass-Through Revenues From	
Local Sources	-
All Other Local Revenue	(893,821)
Tuition	-
All Other Transfers In	-
Transfers of Apportionments	
Special Education SELPA Transfers	
From Districts or Charter Schools	-
From Country Offices	-
From JPAs	-
ROC/P Transfers	
From Districts or Charter Schools	-
From County Offices	-
From JPAs	-
Other Transfers of Apportionments	
From Districs of Charter Schools	-
From County Offices	-
From JPAs	-
All Other Transfers In from All Others	-
Total Other Local Revenue Sources	**$ (3,170,915)**

Expenditure Detail by Object/Classification - General Fund

	2025/26 Estimated Actuals	2026/27 Adopted Budget	Increase / (Decrease)
Certificated Salaries	$ 619,962,566	$ 592,443,469	-4.44%
Classified Salaries	267,383,920	248,199,314	-7.17%
Employee Benefits	451,067,676	476,351,394	5.61%
Books and Supplies	102,456,016	112,996,196	10.29%
Contracts and Services	219,579,975	229,090,216	4.33%
Capital Outlay	19,696,295	4,628,926	-76.50%
Other Outgo	817,952	(35,825)	-104.38%
Totals	**$ 1,680,964,400**	**$ 1,663,673,690**	**-1.03%**



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 35.6% of total General Fund budgeted expenditures in 2026/27. It is projected that $592,443,469 will be expended on certificated salaries in 2026/27 which represents a decrease of $27,519,097 from 2025/26 estimated actuals. The Full Time Equivalent (FTE) plan for 2026/27 reflects a decrease driven by decreased enrollment. Changes in certificated salaries for 2026/27 are primarily related to the following:

- Step / Column / Attrition changes
- Reduction in FTE as a result of declining enrollment
- Reduction in force primarily due to retirement incentive program

	2025/26 Estimated Actuals	2026/27 Adopted Budget	Increase / (Decrease)
Certificated Salaries	$ 619,962,566	$ 592,443,460	-4.44%



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 14.9% of total General Fund expenditures in 2026/27. It is projected that $248,199,314 will be expended on classified salaries which represents a decrease of $19,184,606 from 2025/26 estimated actuals. Major changes in classified salaries for 2026/27 are primarily related to the following:

- Step/Attrition changes
- Reduction in force primarily from retirement incentive program

	2025/26 Estimated Actuals	2026/27 Adopted Budget	Increase / (Decrease)
Classified Salaries	$ 267,383,920	$ 248,199,314	-7.17%

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 28.6% of the total budgeted expenditures in 2026/27.

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

- Increase in expense driven by the increase Workers' Compensation rates increasing from 0.5% to 0.6%
- Increase in health benefits & defined benefits employee contribution increase from $22,000 in 2025/26 to $25,277 for 2026/27 per active employee; this equates to an increase of $3,658 or $26.4 million in aggregate

	2025/26 Estimated Actuals	2026/27 Adopted Budget	Increase / (Decrease)
Employee Benefits	$ 451,067,676	$ 476,351,394	5.61%

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	26.40%	
OASDI	6.20%	
Medicare	1.45%	
Defined Benefits	2.445%	
State Unemployment Insurance	0.05%	
Workers' Compensation	0.60%	
Disability	0.68%	
Liability	1.50%	
Employer Contribution Toward Health and Welfare Package		$ 25,227



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 enacted budget; however, the out years are still projected to increase by CalPERS.

CalSTRS Employer Rates	
2014/15	8.88%
2015/16	10.73%
2016/17	12.58%
2017/18	14.43%
2018/19	16.28%
2019/20	17.10%
2020/21	18.40%
2021/22	18.10%
2022/23	19.10%
2023/24	19.10%
2024/25	19.10%
2025/26	19.10%
2026/27	19.10%
2027/28*	19.10%
2028/29*	19.10%

*Projected

Source: SSC Dartboard 7.16.26

CalPERS Employer Rates	
2014/15	11.77%
2015/16	11.85%
2016/17	13.89%
2017/18	15.53%
2018/19	18.06%
2019/20	19.72%
2020/21	22.70%
2021/22	24.60%
2022/23	25.37%
2023/24	26.68%
2024/25	27.05%
2025/26	26.81%
2026/27	26.40%
2027/28*	27.80%
2028/29*	27.40%

*Projected

SSC Dashboard 7.16.26

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

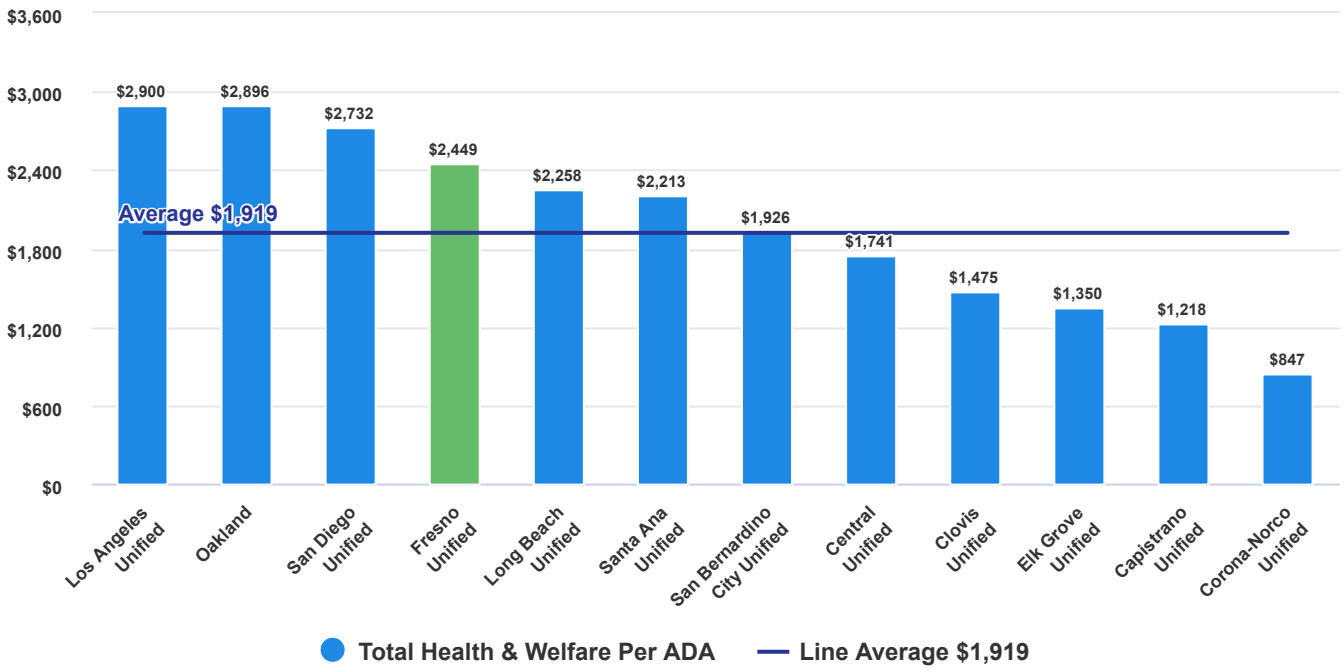
Joint Health Management Board (JHMB)

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: 2024/25 CADIE Report



Books and Supplies-Objects 4000-4999

Books and Supplies include those items that 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 2026/27 adopted budget. It is anticipated that approximately $112,996,196 will be expended on books, supplies, and other materials during 2026/27. This represents an increase of $10,540,180 from the 2025/26 estimated actuals.

Modifications to the Books and Supplies classification include the following:

- In anticipation of reduced funding, most departments have reduced their ongoing supply requests for the 2026/27 budget year
- The 2026/27 budget includes $14.1 million for K-12 Math and AP textbook adoption

The district has $9.5 million for future textbook adoption which is in the "committed fund balance" and and therefore not part of the expense budget for Adopted 2026/27.

	2025/26 Estimated Actuals	2026/27 Adopted Budget	Increase / (Decrease)
Books and Supplies	$ 102,456,016	$ 112,996,196	10.29%



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 13.8% of total expenditures in the 2026/27 adopted budget. It is anticipated that $229,090,216 will be expended in this classification in 2026/27. This represents an increase of $9,510,241 from 2025/26 estimated actuals.

Following are major changes included in the Contracted Services/Other Operating Expenditures classification for 2026/27:

- Increase of $455,000 for graduation and officiating contracts
- Increase cost estimated for utilities - $1.2 million
- Transportation increase for new Special Education bus contract with Zum - $6.2 million

	2025/26 Estimated Actuals	2026/27 Adopted Budget	Increase / (Decrease)
Services and Other Operating Expenditures	$ 219,579,975	$ 229,090,216	4.33%

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 $4,628,926 will be expended in this classification for the fiscal year 2026/27. This represents a decrease of $15,067,369 from the 2025/26 estimated actuals. In 2025/26 the district completed several large HVAC projects that had been carried over from the previous year as well as site construction and gymnasium construction/renovations.

	2025/26 Estimated Actuals	2026/27 Adopted Budget	Increase / (Decrease)
Capital Outlay	$ 19,696,295	$ 4,628,926	-76.50%

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 2026/27.

	2025/26 Estimated Actuals	2026/27 Adopted Budget	Increase / (Decrease)
Other Outgo	$ 817,952	$ (35,825)	-104.38%



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

	Estimated 2025/26	Budget 2026/27	Projected 2027/28	Projected 2028/29
Ongoing Funds:				
Revenues	$1,063.25	$1,098.74	$1,125.93	$1,140.59
- Expenses, Sources/Uses	1,152.79	1,122.03	1,131.71	1,149.15
- Supplemental/Concentration Expanded Programs	-	-	-	-
Ongoing Net Change in Fund Balance	(89.54)	(23.29)	(5.78)	(8.56)
One-Time Funds:				
One-Time Revenues	$ 5.30	$ 0.00	$ 0.00	$ 0.00
One-Time Expenses	4.36	35.40	19.50	-
One-Time State and Federal Recovery Funds	-	-	-	-
One-Time State and Federal Recovery Expenses	-	-	-	-
One-Time Net Change in Fund Balance	0.94	(35.40)	(19.50)	-
Total Unrestricted General Fund:				
Beginning Balance	$ 265.36	$ 176.76	$ 118.07	$ 92.79
Ending Balance	**$ 176.76**	**$ 118.07**	**$ 92.79**	**$ 84.23**
Cash, Inventory, Prepaid Assets	6.26	6.26	6.26	6.26
Committed for Future Textbook Adoptions	23.60	9.50	-	-
Committed Pandemic Learning and Recovery	32.00	-	-	-
FTA Student Support	20.00	10.00	-	-
Reserve for One-Time Expenses and Carryover		-	-	-
Net Unrestricted General Fund Balance	**$ 94.90**	**$ 92.31**	**$ 86.53**	**$ 77.97**
Change in Reserve	**$ (44.21)**	**$ (2.59)**	**$ (5.78)**	**$ (8.56)**
Reserve level	**5.63%**	**5.52%**	**5.23%**	**4.73%**

Different Reserve Types

The district has six types of reserves. The following table lists the current projected 2025/26 reserve levels and the corresponding change to the reserve level for the 2026/27 fiscal year.

Reserve Type (in Millions)	Estimated 2025/26	Planned Change	Proposed 2026/27	Recommended Level 2026/27
Unrestricted General Fund	$ 94.90	$ (2.59)	$ 92.31	$ 92.31
Workers' Compensation	32.56	-	32.56	32.56 [1]
General Liability Reserve	3.52	-	3.52	3.52 [1]
Health Fund Incurred But Not Paid	29.62	1.99	31.61	31.61 [1]
Other Post-Employment Benefits (OPEB)	98.57	5.35	103.92	822.77 [1]
Health Fund Unencumbered Reserves	61.16	(42.62)	18.54	51.45 [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 2025/26	Adopted 2026/27	Projected 2027/28	Projected 2025/26
Net Unrestricted General Fund Balance	$ 94.90	$ 92.31	$ 86.53	$ 77.97
Reserve Level	5.63%	5.52%	5.23%	4.73%

The 2025/26 Year-End Estimated ending balance at Second Interim was projected at $93.2 million. The revised projected Unrestricted General Fund ending balance is $94.9 million. The difference of $1.7 million is due primarily to the following components:

- Recognize an increase in Transitional Kindergarten attendance for an increase of $900,000 in revenue
- Recognize a decrease in lottery funds due to an adjustment made by the state to lower the prior year allocation for a decrease of $700,000
- Recognize an increase in local revenue of $3.6 million. Recognizing one-time Medi-Cal reimbursement funds of $1.8 million, Clean Energy grant released unspent funds to the district of $1.8 million. In addition, an increase of $800,000 in revenue which is offset by expenses of $800,000 due to increased district outside billing
- Recognize increased expenditures of ($2.1 million) due to increased substitute cost for teacher and campus assistants

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	2026/27	2027/28	2028/29
- Future Textbook Adoption	$ 9.50	$ -	$ -
- FTA Student Support	$ 10.0	$ -	$ -

A full copy of Fresno Unified School District's 2026/27 Adopted 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	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted Budget	2025/26 vs. 2026/27 Difference
REVENUES AND OTHER FINANCING USES					
	LCFF Sources	$ 998,131,787	$1,011,853,823	$ 1,048,544,384	$ 36,690,561
	Federal Revenues	168,772,193	118,142,407	119,303,498	1,161,091
	State Revenues	294,605,268	343,840,990	367,646,504	23,805,514
	Other Local Revenues	72,792,926	50,758,941	47,588,026	(3,170,915)
	Other Sources				
	Transfers In	5,628,966	3,391,720	3,391,720	-
Total Revenues		**$1,539,931,140**	**$1,527,987,881**	**$1,586,474,132**	**$ 58,486,251**
	$ Increase / (Decrease)	(156,837,963)	(11,943,259)	58,486,251	(1,527,987,881)
EXPENDITURES AND OTHER FINANCING USES BY OBJECT					
	Certificated Salaries	$ 600,860,992	$ 619,962,566	$ 592,443,469	$ (27,519,097)
	Classified Salaries	249,890,294	267,383,920	248,199,314	(19,184,606)
	Employee Benefits	437,866,244	451,067,676	476,351,394	25,283,718
	Books and Supplies	85,383,304	102,456,016	112,996,196	10,540,180
	Services and Other Operating Expenditures	215,895,945	219,579,975	229,090,216	9,510,241
	Capital Outlay	66,186,663	19,696,295	4,628,926	(15,067,369)
	Other Outgo/Debt Service	2,670,375	817,952	(35,825)	(853,777)
	Other Financing Uses	6,086,503	3,861,720	8,861,720	5,000,000
Total Expenditures		**$ 1,664,840,320**	**$ 1,684,826,120**	**$ 1,672,535,410**	**$ (12,290,710)**
	$ Increase / (Decrease)	31,564,304	19,985,800	(12,290,710)	(1,684,826,120)
Beginning Fund Balance		607,010,958	482,101,778	325,263,539	
Fiscal Year Transactions		(124,909,180)	(156,838,239)	(86,061,278)	
Ending Fund Balance		**$ 482,101,778**	**$ 325,263,539**	**$ 239,202,261**	**$ -**

***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 2024/25 actual activity, 2025/26 Estimated Actuals and the 2026/27 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	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted Budget	2025/26 vs. 2026/27 Difference
	REVENUES BY OBJECT				
8011	Revenue Limit State Aid - Current Year	$ 681,003,669	$ 759,149,390	$ 791,876,808	$ 32,727,418
8012	Education Protection Account (EPA)	225,808,767	164,489,757	168,558,533	4,068,776
8019	State Aid - Prior Years	236,103	-	-	-
8021	Homeowners' Exemptions	484,003	484,003	484,003	-
8022	Timber Yield Tax	-	-	-	-
8029	Other Subventions/In-Lieu Taxes	-	-	-	-
8041	Secured Rolls Tax	78,334,594	77,637,699	77,637,699	-
8042	Unsecured Roll Taxes	4,795,320	4,795,320	4,795,320	-
8043	Prior Years Taxes	491,948	489,219	489,219	-
8044	Supplemental Taxes	2,172,375	2,112,820	2,112,820	-
8045	Education Revenue Augmentation Fund	(2,999,187)	(2,932,499)	(2,932,499)	-
8047	Community Redevelopment Funds	13,012,249	10,996,333	10,996,333	-
8048	Penalty and Interest from Delinquent Taxes	-	-	-	-
8081	Royaltied and Bonuses	-	-	-	-
8082	Other In-Lieu Taxes	3,599	-	-	-
8089	Less: Non-LCFF (50%) Adjustment	(1,799)	-	-	-
8091	Unsecured LCFF Transfer - Current Year	-	-	-	-
8091	All Other LCFF Transfers - Current Year	-	-	-	-
8096	Transfers To Charter in Lieu of Property Tax	(5,209,854)	(5,368,219)	(5,473,852)	(105,633)
8097	Property Taxes Transfers	-	-	5,473,852	5,473,852
8099	LCFF/Revenue Limit Transfers - Prior Years	-	-	(5,473,852)	(5,473,852)
	Total LCFF Resources	**$ 998,131,787**	**$ 1,011,853,823**	**$ 1,048,544,384**	**$ 36,690,561**
8110	Maintenance and Operations	-	-	-	-
8181	Special Education - Entitlement	17,519,351	17,727,777	16,591,928	(1,135,849)
8182	Special Education - Discretionary Grants	1,516,627	1,395,477	1,291,612	(103,865)
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	709,671	1,046,700	1,046,700	-
8287	Pass-Through Revenues from Federal Sources	-	-	-	-
8290	Title I, Part A Basic	68,869,289	75,119,012	79,301,297	4,182,285
8290	Title I, Part D Local and Delinquent Programs	-	-	-	-
8290	Title II, Part A, Supporting Effective Instruction	5,474,892	4,869,624	7,965,770	3,096,146

Object Code	Object Name	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted Budget	2025/26 vs. 2026/27 Difference
8290	Title II, Part A, Immigrant Student Program	161,468	211,627	240,185	28,558
8290	Title III, Part A English Learner	2,233,704	2,516,697	1,861,969	(654,728)
8290	Public Charter Schools Grant Program	-	-	-	-
8290	Other NCLB/ ESSA	8,543,807	9,108,606	8,799,597	(309,009)
8290	Career Technical Education	1,435,427	1,259,872	1,259,872	-
8290	All other Federal Revenue	62,307,957	4,887,015	944,568	(3,942,447)
	Total Federal Revenue	**$ 168,772,193**	**$ 118,142,407**	**$ 119,303,498**	**$ 1,161,091**
8311	Special Education Master Plan Current Year	63,720,859	64,300,474	90,764,675	26,464,201
8319	ROC/P Entitlement Prior Year	-	-	-	-
8319	Special Education Master Plan Prior Year	(359,118)	-	-	-
8311	All Other State Apportionments - Current Year	1,529,391	1,581,131	1,581,131	-
8319	All Other State Apportionments - Prior Year	974	-	-	-
8520	Child Nutrition Programs	110	-	-	-
8550	Mandated Cost Reimbursements	2,981,550	3,054,067	3,127,670	73,603
8560	Lottery - Unrestrictes and Instructional Materials	18,850,299	16,264,421	17,341,409	1,076,988
8575	Homeowners' Exemptions	-	-	-	-
8576	Other Subventions/In-Lieu Taxes	-	-	-	-
8587	State Sources	-	-	-	-
8590	After School Education and Safety	15,430,052	16,856,312	-	(16,856,312)
8590	Charter School Facility Grant	-	-	-	-
8590	California Clean Energy Jobs Act	-	-	-	-
8590	Drug/Alcohol/Tobacco Funds	-	-	-	-
8590	Career Technical Education Incentive Grant	3,124,516	3,354,101	-	(3,354,101)
8590	American Indian Early Childhood Education	-	-	-	-
8590	Specialized Secondary	-	-	-	-
8590	Implementation All Other State Revenue (Includes ELOP and Arts and Music in Schools)	189,326,635	238,430,484	254,831,619	16,401,135
	Total Other State Revenue	**$ 294,605,268**	**$ 343,840,990**	**$ 367,646,504**	**$ 23,805,514**

Object Code	Object Name	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted Budget	2025/26 vs. 2026/27 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	-	-	721,305	721,305
8629	Penalties and Interest from Delinquent Non-LCFF Taxes	-	112,167	-	(112,167)
8631	Sale of Equipment and Supplies	47,959	17,906	42,527	24,621
8632	Sale if Publications	-	-	-	-
8634	Food Service Sales	-	-	-	-
8639	All Other Sales	-	-	-	-
8650	Leases And Rentals	423,340	352,578	385,000	32,422
8660	Interest	16,851,225	12,000,000	11,618,295	(381,705)
8662	Net Increase (Decrease) in the Fair Value of Investments	16,938,519	2,561,570	-	(2,561,570)
8671	Adult Education Fees	-	-	-	-
8672	Non-Resident Students	-	-	-	-
8675	Transportation Fees From Individuals	-	-	-	-
8677	Interagency Services	9,000	-	-	-
8681	Mitigation/Developer Fees	-	-	-	-
8689	All Other Fees and Contracts	-	-	-	-
8691	Mics Funds Non-LCFF (50%) Adjustment	1,799	-	-	-
8697	Local Sources	645,000	480,000	480,000	-
8699	All Other Local Revenue	37,876,084	35,234,720	34,340,899	(893,821)
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	**$ 72,792,926**	**$ 50,758,941**	**$ 47,588,026**	**$ (3,170,915)**

Object Code	Object Name	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted Budget	2025/26 vs. 2026/27 Difference
Total Revenue		**$ 1,534,302,174**	**$ 1,524,596,161**	**$ 1,583,082,412**	**$ 58,486,251**

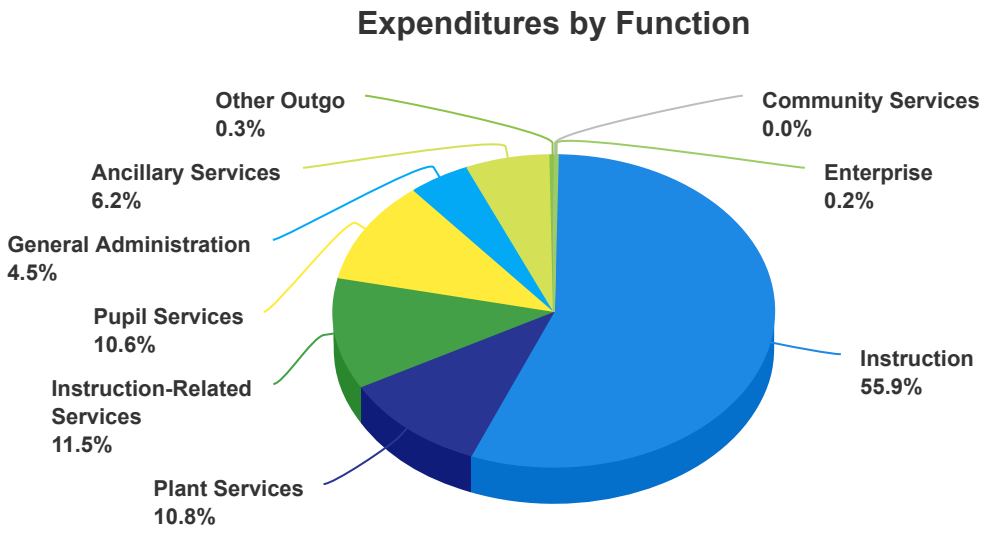
Object Code	Object Name	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted Budget	2025/26 vs. 2026/27 Difference
	EXPENDITURES BY OBJECT				
1100	Certificated Teacher Salaries	$ 470,277,726	$ 482,645,180	$ 465,226,061	$ (17,419,119)
1200	Certificated Pupil Support Salaries	56,641,244	61,561,510	56,319,017	(5,242,493)
1300	Certificated Supervisor and Administrators Salaries	59,041,618	60,893,794	55,766,764	(5,127,030)
1900	Other Certificated Salaries	14,900,404	14,862,082	15,131,627	269,545
	Total Certificated Salaries	**$ 600,860,992**	**$ 619,962,566**	**$ 592,443,469**	**$ (27,519,097)**
2100	Classified Instructional Salaries	59,040,396	63,777,925	63,636,992	(140,933)
2200	Classified Support Salaries	98,598,025	105,625,380	92,286,812	(13,338,568)
2300	Classified Supervisors' and Administrators' Salaries	42,617,661	46,776,357	44,851,676	(1,924,681)
2400	Clerical, Technical and Office Salaries	45,485,061	47,463,736	43,172,594	(4,291,142)
2900	Other Classified Salaries	4,149,151	3,740,522	4,251,240	510,718
	Total Classified Salaries	**$ 249,890,294**	**$ 267,383,920**	**$ 248,199,314**	**$ (19,184,606)**
3100-3102	STRS	161,518,474	162,767,135	157,247,713	(5,519,422)
3201-3202	PERS	56,282,206	62,322,037	59,350,037	(2,972,000)
3301-3302	OASDI/Medicare/Alternative	26,437,385	28,111,762	25,582,874	(2,528,888)
3401-3402	Health and Welfare Benefits	150,355,274	147,722,616	168,097,838	20,375,222
3501-3502	Unemployment Insurance	414,472	469,564	410,147	(59,417)
3601-3602	Workers Compensation Insurance	4,255,718	4,463,359	4,947,644	484,285
3701-3702	OPEB, Allocated	37,586,613	44,222,659	50,288,092	6,065,433
3751-3752	OPEB, Active Employees	-	-	-	-
3901-3902	Other Employee Benefits	1,016,102	988,544	10,427,049	9,438,505
	Total Employee Benefits	**$ 437,866,244**	**$ 451,067,676**	**$ 476,351,394**	**$ 25,283,718**
4100	Approved Text & Core Curricula Materials	2,281,807	10,031,673	17,600,000	7,568,327
4200	Books & Other Reference Materials	7,907,319	9,058,033	10,288,861	1,230,828
4300	Materials & Supplies	52,666,555	54,796,564	66,039,557	11,242,993
4400	Non Capitalized Equipment	22,352,870	28,430,071	18,874,073	(9,555,998)
4700	Food	174,753	139,675	193,705	54,030
	Total Books and Supplies	**$ 85,383,304**	**$ 102,456,016**	**$ 112,996,196**	**$ 10,540,180**
5100	Sub-agreements for Services	88,143,798	86,630,707	46,280,907	(40,349,800)
5200	Travel & Conferences	4,373,528	3,330,328	3,554,767	224,439

Object Code	Object Name	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted Budget	2025/26 vs. 2026/27 Difference
5300	Dues & Memberships	408,504	339,222	349,054	9,832
5400	Insurance	12,781,600	13,295,217	12,436,625	(858,592)
5500	Operational Housekeeping Services	38,571,234	40,253,082	40,065,167	(187,915)
5600	Rentals, Leases & Repairs and Noncapitalized Improvements	13,840,005	13,027,730	11,598,014	(1,429,716)
5710	Transfers of Direct Costs	-	-	-	-
5750	Transfers of Direct Costs - Interfund	(1,296)	(274,335)	351,218	625,553
5800	Professional/Consulting Service and Operating Expenditures	55,540,738	60,501,779	111,940,297	51,438,518
5900	Communications	2,237,834	2,476,245	2,514,167	37,922
	Total Services and other Operating Expenditures	**$ 215,895,945**	**$ 219,579,975**	**$ 229,090,216**	**$ 9,510,241**
6100	Land	49,468	23,087	155,000	131,913
6170	Land Improvements	-	-	-	-
6200	Buildings and Improvements of Buildings	57,013,383	14,616,165	2,090,169	(12,525,996)
6300	Books and Media for New School Libraries or Major Expansion of School Libraries	-	-	-	-
6400	Equipment	8,846,990	4,791,328	2,246,395	(2,544,933)
6500	Equipment Replacement	276,822	265,715	137,362	(128,353)
6600	Lease Assets	-	-	-	-
	Total Capital Outlay	**$ 66,186,663**	**$ 19,696,295**	**$ 4,628,926**	**$ (15,067,369)**
7110	Tuition for Instruction Under Interdistrict Attendance Agreements	-	-	-	-
7130	State Special Schools Cost	16,035	62,983	42,884	(20,099)
7141	Payments to Districts or Charter Schools	-	-	-	-
7142	Payments to County Offices	2,918,722	3,504,358	3,004,358	(500,000)
7143	Payments to JPAs	-	-	-	-
7211	Transfers of Pass-Through Revenues to Districrs or Charter Schools	645,000	480,000	480,000	-
7212	To County Offices	-	-	-	-
7213	To JPAs	-	-	-	-
7221	Special Education SELPA Transfers of Apprtionments to Districts or Charter Schoolds	-	-	-	-
7222	To County Offices	-	-	-	-
7223	To JPAs	-	-	-	-
7221	ROC/P Transfers of Apportionments To Districts ot Chrter Schools	-	-	-	-
7222	To County Offices	-	-	-	-
7223	To JPAs	-	-	-	-

Object Code	Object Name	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted Budget	2025/26 vs. 2026/27 Difference
7221	Other Transfers of Apportionments	-	-	-	-
7222	Other Transfers of Apportionments	-	-	-	-
7223	Other Transfers of Apportionments	-	-	-	-
7281-7283	All Other Transfers To JPA	1,679,935	1,772,029	1,821,858	49,829
7299	All Other Transfers Out to All Others	-	-	-	-
7438	Debt Service - Interest	-	-	-	-
7439	Other Debt Service - Principal	-	-	-	-
7310	Transfers of Indirect Costs	(3)	-	-	-
7350	Transfers of Indirect Costs - Interfund	(2,589,314)	(5,001,418)	(5,384,925)	(383,507)
	Total Other Outgo	**$ 2,670,375**	**$ 817,952**	**$ (35,825)**	**$ (853,777)**
Total Expenditures		**$ 1,658,753,817**	**$ 1,680,964,400**	**$ 1,663,673,690**	**$ (17,290,710)**



Financial Data	Function Name	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted Budget	2025/26 vs. 2026/27 Difference
EXPENDITURES BY FUNCTION					
1000-1999	Instruction	$ 862,601,904	$ 911,022,796	$ 929,534,394	$ 18,511,598
2000-2999	Instruction-Related Services	192,545,708	191,658,671	191,099,736	(558,935)
3000-3999	Pupil Services	174,036,553	179,654,727	176,933,171	(2,721,556)
4000-4999	Ancillary Services	111,400,264	110,553,377	102,538,699	(8,014,678)
5000-5999	Community Services	268,608	401,781	330,079	(71,702)
6000-6999	Enterprise	2,022,714	2,864,293	3,176,512	312,219
7000-7999	General Administration	78,393,518	79,198,896	74,728,285	(4,470,611)
8000-8999	Plant Services	232,229,264	199,785,996	179,983,700	(19,802,296)
9000-9999	Other Outgo	5,259,689	5,819,370	5,349,100	(470,270)
	Total Expenses	**$ 1,658,758,222**	**$ 1,680,959,907**	**$ 1,663,673,676**	**$ (17,286,231)**



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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	3,665,266	3,376,054	3,362,872	3,330,088	3,451,791	3,451,791	3,451,791	3,451,791
Total Revenues	**$ 3,665,266**	**$ 3,376,054**	**$ 3,362,872**	**$ 3,330,088**	**$ 3,451,791**	**$ 3,451,791**	**$ 3,451,791**	**$ 3,451,791**
$ Increase/(Decrease)	$ 1,021,452	$ (289,212)	$ (13,182)	$ (32,784)	$ 121,703	$ -	$ -	$ -
% Increase/(Decrease)	38.64%	-7.89%	-0.39%	-0.97%	3.65%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	3,339,443	3,126,462	3,500,732	3,819,804	3,373,664	3,407,401	3,407,401	3,407,401
Services & Other Operating Expenditures	46,692	15,114	92,175	51,394	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	**$ 3,386,135**	**$ 3,141,576**	**$ 3,592,907**	**$ 3,871,198**	**$ 3,373,664**	**$ 3,407,401**	**$ 3,407,401**	**$ 3,407,401**
$ Increase/(Decrease)	$ 1,150,783	$ (244,559)	$ 451,331	$ 278,291	$ (497,534)	$ 33,737	$ -	$ -
% Increase/(Decrease)	51.48%	-7.22%	14.37%	7.75%	-12.85%	1.00%	0.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance	2,455,347	2,707,575	2,942,053	2,712,018	2,170,908	2,249,035	2,293,425	2,337,816
Fiscal Year Transactions	279,131	234,478	(230,035)	(541,110)	78,127	44,390	44,390	44,390
Audit Adjustment	(26,903)				-	-	-	-
Ending Fund Balance	**$ 2,707,575**	**$ 2,942,053**	**$ 2,712,018**	**$ 2,170,908**	**$ 2,249,035**	**$ 2,293,425**	**$ 2,337,816**	**$ 2,382,206**

Fund 8: ASB Student Body Fund	Object Name	2025/26 Estimated	2026/27 Adopted Budget	Difference
Beginning Fund Balance		**$ 2,712,018**	**$ 2,170,908**	**$ (541,110)**
	REVENUES			
	LCFF Sources (8010-8099)	$ -	$ -	$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	-	-	-
	Other Local Revenue (8600-8799)	3,330,088	3,451,791	121,703
	Total Revenues	**$ 3,330,088**	**$ 3,451,791**	**$ 121,703**
	EXPENDITURES			
	Certificated Salaries (1000-1999)	$ -	$ -	$ -
	Classified Salaries (2000-2999)	-	-	-
	Employee Benefits (3000-3999)	-	-	-
	Books and Supplies (4000-4999)	3,819,804	3,373,664	(446,140)
	Services and Other Operating Expenditures (5000-5999)	51,394	-	(51,394)
	Capital Outlay (6000-6999)	-	-	-
	Other Outgo/Debt Service	-	-	-
	Total Expenditures	**$ 3,871,198**	**$ 3,373,664**	**$ (497,534)**
	OTHER FINANCING SOURCES/USES			
	Transfer In	$ -	$ -	$ -
	(Transfer Out)	-	-	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	**$ -**	**$ -**	**$ -**
	Audit Adjustment	-	-	
Ending Fund Balance		**$ 2,170,908**	**$ 2,249,035**	**$ 78,127**

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 money 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. The Fresno Adult Education Center located at 2500 Stanislaus Street.

The 2026/27 budget includes spending down the carry-over beginning balance/current year estimated revenues; the estimated ending fund balance is estimated to be $556,476.



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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	1,399,507	1,424,066	1,474,098	1,541,617	1,541,617	1,541,617	1,541,617	1,541,617
State Revenues	5,841,360	6,980,559	7,870,505	7,439,654	7,864,429	7,864,429	7,864,429	7,864,429
Other Local Revenues	539,285	744,592	693,254	702,471	709,969	709,969	709,969	709,969
Total Revenues	**$ 7,780,152**	**$ 9,149,217**	**$ 10,037,857**	**$ 9,683,742**	**$ 10,116,015**	**$ 10,116,015**	**$ 10,116,015**	**$ 10,116,015**
$ Increase/(Decrease)	$ (189,470)	$ 1,369,065	$ 888,640	$ (354,115)	$ 432,273	$ -	$ -	$ -
% Increase/(Decrease)	-2.38%	17.60%	9.71%	-3.53%	4.46%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	$ 2,683,055	$ 2,953,134	$ 3,091,673	$ 2,874,941	$ 3,740,903	$ 3,740,903	$ 3,740,903	$ 3,740,903
Classified Salaries	1,543,500	1,564,977	1,974,441	2,012,121	2,112,893	2,112,893	2,112,893	2,112,893
Employee Benefits	2,497,365	2,366,199	2,588,502	2,572,195	2,984,552	2,984,552	2,984,552	2,984,552
Books and Supplies	722,440	1,306,365	358,606	1,219,733	737,383	737,383	599,429	599,429
Services & Other Operating Expenditures	708,493	909,704	1,073,722	736,401	1,424,427	564,155	564,155	564,155
Capital Outlay	-	16,170	-	-	-	-	-	-
Other Outgo/Debt Service	195,637	205,850	226,604	359,428	423,320	234,534	234,534	234,534
Total Expenditures	**$ 8,350,490**	**$ 9,322,399**	**$ 9,313,548**	**$ 9,774,819**	**$ 11,423,478**	**$ 10,374,420**	**$ 10,236,466**	**$ 10,236,466**
$ Increase/(Decrease)	$ 649,033	$ 971,909	$ (8,851)	$ 461,271	$ 1,648,659	$ (1,049,058)	$ (137,954)	$ -
% Increase/(Decrease)	8.43%	11.64%	-0.09%	4.95%	16.87%	-9.18%	-1.33%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance	2,013,688	1,403,889	1,230,707	1,955,016	1,863,939	556,476	298,071	177,620
Fiscal Year Transactions	(570,338)	(173,182)	724,309	(91,077)	(1,307,463)	(258,405)	(120,451)	(120,451)
Audit Adjustment	(39,461)		-	-	-	-	-	-
Ending Fund Balance	**$ 1,403,889**	**$ 1,230,707**	**$ 1,955,016**	**$ 1,863,939**	**$ 556,476**	**$ 298,071**	**$ 177,620**	**$ 57,169**

Fund 11: Adult Education Fund	Object Name	2025/26 Estimated	2026/27 Adopted Budget	Difference
Beginning Fund Balance		**$ 1,955,016**	**$ 1,863,939**	**$ (91,077)**
	REVENUES			
	LCFF Sources (8010-8099)	$ -	$ -	$ -
	Federal Revenue Sources (8100-8299)	1,541,617	1,541,617	-
	Other State Revenue (8300-8599)	7,439,654	7,864,429	424,775
	Other Local Revenue (8600-8799)	702,471	709,969	7,498
	Total Revenues	**$ 9,683,742**	**$ 10,116,015**	**$ 432,273**
	EXPENDITURES			
	Certificated Salaries (1000-1999)	$ 2,874,941	$ 3,740,903	$ 865,962
	Classified Salaries (2000-2999)	2,012,121	2,112,893	100,772
	Employee Benefits (3000-3999)	2,572,195	2,984,552	412,357
	Books and Supplies (4000-4999)	1,219,733	737,383	(482,350)
	Services and Other Operating Expenditures (5000-5999)	736,401	1,424,427	688,026
	Capital Outlay (6000-6999)	-	-	-
	Other Outgo/Debt Service	359,428	423,320	63,892
	Total Expenditures	**$ 9,774,819**	**$ 11,423,478**	**$ 1,648,659**
	OTHER FINANCING SOURCES/USES			
	Transfer In	$ -	$ -	$ -
	(Transfer Out)	-	-	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	**$ -**	**$ -**	**$ -**
	Audit Adjustment	-	-	
Ending Fund Balance		**$ 1,863,939**	**$ 556,476**	**$ (1,307,463)**

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. As of fiscal year 2005/06, Fresno Unified School District had 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 Charter Education Office is responsible for charter authorization review and oversight. There is a balance between respecting a charter school’s independence and mission and holding every school accountable for educational results and public obligations. Ongoing monitoring, collaboration, review, serving as a clearinghouse and/or liaison between district schools and families exploring charter schools as an educational option, facilitating the renewal process, and evaluating new charter proposals are the main missions of this office. Other services provided to charter schools by the district 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 2026/27.

2026/27 Adopted Budget

Charter School	Estimated Beginning Balance	Revenues/ Transfers In	Expenditure/ Transfers Out	Projected Ending Fund Balance	Estimated ADA
Aspen Meadow Charter	$ 631,542	$ 6,968,748	$ 6,198,461	1,401,829	284
Aspen Valley Prep	872,885	6,231,249	5,619,160	1,484,974	279
Aspen Ridge Public School	2,764,255	7,452,015	6,927,351	3,288,919	326
Carter G Woodson Charter	2,533,529	7,690,798	7,395,422	2,828,905	350
Endeavor Charter School	2,225,017	5,171,937	5,427,310	1,969,644	336
Golden Charter School	919,069	11,512,031	11,354,279	1,076,821	460
Morris E Daily Charter	7,094,456	4,069,454	5,114,848	6,049,062	270
School of Unlimited Learning	2,393,906	4,057,926	4,024,404	2,427,428	184
Sierra Charter	2,998,970	6,457,691	6,449,857	3,006,804	371
University High	6,247,913	7,621,616	7,543,021	6,326,508	490
Total	**$ 28,681,542**	**$ 67,233,465**	**$ 66,054,113**	**$29,860,894**	**3,350**

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 575 full and part-time Nutrition Services employees. There are 74,600 meals served daily: 16,000 Breakfasts, 46,000 Lunches, 3,000 Snacks and 9,600 Super Snacks. Additionally, about 250,000 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 of 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 2026/27 included a COLA of 2.01% 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 the fund.

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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	53,356,640	61,359,749	58,327,905	61,291,529	60,191,066	58,987,245	58,987,245	58,987,245
State Revenues	18,475,667	15,260,196	9,899,951	11,780,212	12,392,870	12,392,870	12,392,870	12,392,870
Other Local Revenues	164,701	1,059,147	2,151,665	1,413,124	875,449	875,449	875,449	875,449
Total Revenues	**$ 71,997,008**	**$ 77,679,092**	**$ 70,379,521**	**$ 74,484,865**	**$ 73,459,385**	**$ 72,255,564**	**$ 72,255,564**	**$ 72,255,564**
$ Increase/(Decrease)	$ 18,845,714	$ 5,682,084	$ (7,299,571)	$ 4,105,344	$ (1,025,480)	$ (1,203,821)	$ -	$ -
% Increase/(Decrease)	35.46%	7.89%	-9.40%	5.83%	-1.38%	-1.64%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	16,313,716	18,624,030	20,275,188	21,049,157	20,563,583	20,563,583	20,563,583	20,563,583
Employee Benefits	13,039,296	13,388,152	14,093,775	14,764,836	16,106,640	16,106,640	16,106,640	16,106,640
Books and Supplies	28,182,623	32,303,354	35,503,424	35,545,474	30,895,364	30,895,364	30,895,364	30,895,364
Services & Other Operating Expenditures	2,037,240	1,262,411	2,243,424	3,346,010	3,976,907	3,976,907	3,976,907	3,976,907
Capital Outlay	212,867	755,483	828,560	776,385	664,364	631,146	631,146	631,146
Other Outgo/Debt Service	1,137,745	1,128,132	1,342,745	2,652,707	2,844,312	2,844,312	2,844,312	2,844,312
Total Expenditures	**$ 60,923,487**	**$ 67,461,562**	**$ 74,287,116**	**$ 78,134,569**	**$ 75,051,170**	**$ 75,017,952**	**$ 75,017,952**	**$ 75,017,952**
$ Increase/(Decrease)	$ 11,636,213	$ 6,538,075	$ 6,825,554	$ 3,847,453	$ (3,083,399)	$ (33,218)	$ -	$ -
% Increase/(Decrease)	23.61%	10.73%	10.12%	5.18%	-3.95%	-0.04%	0.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(Transfer Out)	-	-	-	-	-	-	-	
Sources	-	-	-		-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance	17,228,875	28,207,103	30,752,693	26,845,098	23,195,394	21,603,609	18,841,221	16,078,833
Fiscal Year Transactions	11,073,521	10,217,530	(3,907,595)	(3,649,704)	(1,591,785)	(2,762,388)	(2,762,388)	(2,762,388)
Audit Adjustment/Other Restatements	(95,293)	(7,671,940)		-	-	-	-	-
Ending Fund Balance	**$ 28,207,103**	**$ 30,752,693**	**$ 26,845,098**	**$ 23,195,394**	**$ 21,603,609**	**$ 18,841,221**	**$ 16,078,833**	**$ 13,316,445**

Fund 13: Cafeteria Special Revenue Fund	Object Name	2025/26 Estimated	2026/27 Adopted Budget	Difference
Beginning Fund Balance		**$ 26,845,098**	**$ 23,195,394**	**$ (3,649,704)**
	REVENUES			
	LCFF Sources (8010-8099)	$ -	$ -	$ -
	Federal Revenue Sources (8100-8299)	61,291,529	60,191,066	(1,100,463)
	Other State Revenue (8300-8599)	11,780,212	12,392,870	612,658
	Other Local Revenue (8600-8799)	1,413,124	875,449	(537,675)
	Total Revenues	**$ 74,484,865**	**$ 73,459,385**	**$ (1,025,480)**
	EXPENDITURES			
	Certificated Salaries (1000-1999)	$ -	$ -	$ -
	Classified Salaries (2000-2999)	21,049,157	20,563,583	(485,574)
	Employee Benefits (3000-3999)	14,764,836	16,106,640	1,341,804
	Books and Supplies (4000-4999)	35,545,474	30,895,364	(4,650,110)
	Services and Other Operating Expenditures (5000-5999)	3,346,010	3,976,907	630,897
	Capital Outlay (6000-6999)	776,385	664,364	(112,021)
	Other Outgo (7000-7999)	2,652,707	2,844,312	191,605
	Total Expenditures	**$ 78,134,569**	**$ 75,051,170**	**$ (3,083,399)**
	OTHER FINANCING SOURCES/USES			
	Transfer In	$ -	$ -	$ -
	(Transfer Out)	-	-	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	**$ -**	**$ -**	**$ -**
	Audit Adjustment	-	-	
Ending Fund Balance		**$ 23,195,394**	**$ 21,603,609**	**$ (1,591,785)**

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 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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	1,126,836	1,814,313	1,282,963	1,989,730	2,040,575	2,040,575	2,040,575	2,040,575
State Revenues	24,535,922	28,155,768	32,129,436	31,735,824	33,058,779	33,058,779	33,058,779	33,058,779
Other Local Revenues	1,733,872	2,217,187	2,107,008	1,482,553	1,288,688	1,288,688	1,288,688	1,288,688
Total Revenues	**$ 27,396,630**	**$ 32,187,268**	**$ 35,519,407**	**$ 35,208,107**	**$ 36,388,042**	**$ 36,388,042**	**$ 36,388,042**	**$ 36,388,042**
$ Increase/(Decrease)	$ 6,840,787	$ 4,790,638	$ 3,332,139	$ (311,300)	$ 1,179,935	$ -	$ -	$ -
% Increase/(Decrease)	33.28%	17.49%	10.35%	-0.88%	3.35%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	$ 8,742,913	$ 10,009,834	$ 10,514,781	$ 11,011,405	$ 8,966,771	$ 8,966,771	$ 8,966,771	$ 8,966,771
Classified Salaries	5,264,913	5,614,984	6,898,676	7,252,659	6,828,115	$ 6,828,115	$ 6,828,115	$ 6,828,115
Employee Benefits	10,006,610	10,412,712	11,468,348	11,755,697	11,525,781	$ 11,525,781	$ 11,525,781	$ 11,525,781
Books and Supplies	1,282,738	1,829,613	1,558,025	1,924,627	5,892,083	$ 5,892,083	$ 5,892,083	$ 5,892,083
Services & Other Operating Expenditures	1,222,620	1,327,158	985,563	1,045,541	698,222	$ 698,222	$ 698,222	$ 698,222
Capital Outlay	1,020	2,753,570	3,169,404	228,895	359,777	$ 359,777	$ 359,777	$ 359,777
Other Outgo/Debt Service	827,512	857,490	1,019,965	1,989,283	2,117,293	$ 2,117,293	$ 2,117,293	$ 2,117,293
Total Expenditures	**$ 27,348,326**	**$ 32,805,361**	**$ 35,614,762**	**$ 35,208,107**	**$ 36,388,042**	**$ 36,388,042**	**$ 36,388,042**	**$ 36,388,042**
$ Increase/(Decrease)	$ 7,001,784	$ 5,457,035	$ 2,809,401	$ (406,655)	$ 1,179,935	$ -	$ -	$ -
% Increase/(Decrease)	34.41%	19.95%	8.56%	-1.14%	3.35%	0.00%	0.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-			
Uses	-	-	-	-	-			
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance	912,696	713,448	95,355	-	-	-	-	-
Fiscal Year Transactions	48,304	(618,093)	(95,355)	-	-	-	-	-
Audit Adjustment	(247,552)		-	-		-	-	-
Ending Fund Balance	**$ 713,448**	**$ 95,355**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 12: Child Development Fund	Object Name	2025/26 Estimated	2026/27 Adopted Budget	Difference
Beginning Fund Balance		**$ -**	**$ -**	**$ -**
	REVENUES			
	LCFF Sources (8010-8099)	$ -	$ -	$ -
	Federal Revenue Sources (8100-8299)	1,989,730	2,040,575	50,845
	Other State Revenue (8300-8599)	31,735,824	33,058,779	1,322,955
	Other Local Revenue (8600-8799)	1,482,553	1,288,688	(193,865)
	Total Revenues	**$ 35,208,107**	**$ 36,388,042**	**$ 1,179,935**
	EXPENDITURES			
	Certificated Salaries (1000-1999)	$ 11,011,405	$ 8,966,771	$ (2,044,634)
	Classified Salaries (2000-2999)	7,252,659	6,828,115	(424,544)
	Employee Benefits (3000-3999)	11,755,697	11,525,781	(229,916)
	Books and Supplies (4000-4999)	1,924,627	5,892,083	3,967,456
	Services and Other Operating Expenditures (5000-5999)	1,045,541	698,222	(347,319)
	Capital Outlay (6000-6999)	228,895	359,777	130,882
	Other Outgo (7000-7999)	1,989,283	2,117,293	128,010
	Total Expenditures	**$ 35,208,107**	**$ 36,388,042**	**$ 1,179,935**
	OTHER FINANCING SOURCES/USES			
	Transfer In	$ -	$ -	$ -
	(Transfer Out)	-	-	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	**$ -**	**$ -**	**$ -**
	Audit Adjustment	-	-	
Ending Fund Balance		**$ -**	**$ -**	**$ -**

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 issuance of the remaining $60 million in bonds from Measure M in May 2026; when the district issues new bonds, these funds are reflected in the adjusted fund balance.



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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	-	$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	(572,440)	8,512,439	8,246,497	1,116,421	3,679,124	3,679,124	3,679,124	3,679,124
Total Revenues	**$ (572,440)**	**$ 8,512,439**	**$ 8,246,497**	**$ 1,116,421**	**$ 3,679,124**	**$ 3,679,124**	**$ 3,679,124**	**$ 3,679,124**
$ Increase/(Decrease)	$ (2,523,462)	$ 9,084,879	$ (265,942)	$ (7,130,076)	$ 2,562,703	$ -	$ -	$ -
% Increase/(Decrease)	-129.34%	-1587.04%	-3.12%	-86.46%	229.55%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-	-
Services & Other Operating Expenditures	664,125	224,957	503,923	120,974	234,500	234,500	234,500	234,500
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	**$ 664,125**	**$ 224,957**	**$ 503,923**	**$ 120,974**	**$ 234,500**	**$ 234,500**	**$ 234,500**	**$ 234,500**
$ Increase/(Decrease)	$ 26,472	$ (439,168)	$ 278,966	$ (382,949)	$ 113,526	$ -	$ -	$ -
% Increase/(Decrease)	4.15%	-66.13%	124.01%	-75.99%	93.84%	0.00%	0.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(Transfer Out)	(46,725,250)	(41,836,305)	(124,261,446)	(78,812,202)	(97,337,746)	(3,640,065)	(2,025,483)	(2,025,483)
Sources	125,497,250	859,659	60,330,868	90,000,000	30,000,000	1,288,049	1,059,071	1,059,071
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$ 78,772,000**	**$ (40,976,646)**	**$ (63,930,578)**	**$ 11,187,798**	**$ (67,337,746)**	**$ (2,352,016)**	**$ (966,412)**	**$ (966,412)**
Beginning Fund Balance	72,685,005	145,829,279	113,140,115	56,952,111	69,135,356	5,242,234	6,334,842	8,813,054
Fiscal Year Transactions	77,535,435	(32,689,164)	(56,188,004)	12,183,245	(63,893,122)	1,092,608	2,478,212	2,478,212
Audit Adjustment	(4,391,161)		-	-	-	-	-	-
Ending Fund Balance	**$ 145,829,279**	**$ 113,140,115**	**$ 56,952,111**	**$ 69,135,356**	**$ 5,242,234**	**$ 6,334,842**	**$ 8,813,054**	**$ 11,291,266**

Fund 21: Building Fund	Object Name	2025/26 Estimated	2026/27 Adopted Budget	Difference
Beginning Fund Balance		**$ 56,952,111**	**$ 69,135,356**	**$ (42,042,840)**
	REVENUES			
	LCFF Sources (8010-8099)	$ -	$ -	$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	-	-	-
	Other Local Revenue (8600-8799)	1,116,421	3,679,124	(2,562,703)
	Total Revenues	**$ 1,116,421**	**$ 3,679,124**	**$ (2,562,703)**
	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)	120,974	234,500	(113,526)
	Capital Outlay (6000-6999)	-	-	-
	Other Outgo (7000-7999)	-	-	-
	Total Expenditures	**$ 120,974**	**$ 234,500**	**$ (113,526)**
	OTHER FINANCING SOURCES/USES			
	Transfer In	$ -	$ -	$ -
	(Transfer Out)	(78,812,202)	(97,337,746)	(18,525,544)
	Sources	90,000,000	30,000,000	(60,000,000)
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	**$ 11,187,798**	**$ (67,337,746)**	**$ (78,525,544)**
	Audit Adjustment	-	-	
Ending Fund Balance		**$ 69,135,356**	**$ 5,242,234**	**$ 63,893,122**

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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	404,077	874,271	848,026	1,217,308	1,034,523	1,034,523	1,034,523	1,034,523
Other Local Revenues	64,273,017	70,501,067	75,804,413	71,011,665	58,537,678	48,973,874	48,973,874	48,973,874
Total Revenues	**$ 64,677,094**	**$ 71,375,338**	**$ 76,652,439**	**$ 72,228,973**	**$ 59,572,201**	**$ 50,008,397**	**$ 50,008,397**	**$ 50,008,397**
$ Increase/(Decrease)	$ 4,026,963	$ 6,698,244	$ 5,277,101	$ (4,423,466)	$ (12,656,772)	$ (9,563,804)	$ -	$ -
% Increase/(Decrease)	6.64%	10.36%	7.39%	-5.77%	-17.52%	-16.05%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-	-
Services & Other Operating Expenditures	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo/Debt Service	64,354,797	121,211,737	80,884,726	67,855,608	65,017,207	50,411,604	49,241,914	47,257,854
Total Expenditures	**$ 64,354,797**	**$ 121,211,737**	**$ 80,884,726**	**$ 67,855,608**	**$ 65,017,207**	**$ 50,411,604**	**$ 49,241,914**	**$ 47,257,854**
$ Increase/(Decrease)	$ (166,262,964)	$ 56,856,940	$ (40,327,011)	$ (13,029,118)	$ (2,838,401)	$ (14,605,603)	$ (1,169,690)	$ (1,984,060)
% Increase/(Decrease)	-72.09%	88.35%	-33.27%	-16.11%	-4.18%	-22.46%	-2.32%	-4.03%
OTHER FINANCING SOURCES/USES								
Transfer In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	3,832,449	-	914,494	940,480	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$ 3,832,449**	**$ -**	**$ 914,494**	**$ 940,480**	**$ -**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance	118,528,772	120,327,312	70,490,913	67,173,120	72,486,965	67,041,959	66,638,752	67,405,235
Fiscal Year Transactions	4,154,746	(49,836,399)	(3,317,793)	5,313,845	(5,445,006)	(403,207)	766,483	2,750,543
Audit Adjustment	(2,356,206)		-	-	-	-	-	-
Ending Fund Balance	**$ 120,327,312**	**$ 70,490,913**	**$ 67,173,120**	**$ 72,486,965**	**$ 67,041,959**	**$ 66,638,752**	**$ 67,405,235**	**$ 70,155,778**

Fund 51: Bond Interest and Redemption Fund	Object Name	2025/26 Estimated	2026/27 Adopted Budget	Difference
Beginning Fund Balance		**$ 67,173,120**	**$ 72,486,965**	**$ 5,313,845**
	REVENUES			
	LCFF Sources (8010-8099)	$ -	$ -	$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	1,217,308	1,034,523	(182,785)
	Other Local Revenue (8600-8799)	71,011,665	58,537,678	(12,473,987)
	Total Revenues	**$ 72,228,973**	**$ 59,572,201**	**$ (12,656,772)**
	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)	67,855,608	65,017,207	(2,838,401)
	Total Expenditures	**$ 67,855,608**	**$ 65,017,207**	**$ (2,838,401)**
	OTHER FINANCING SOURCES/USES			
	Transfer In	$ -	$ -	$ -
	(Transfer Out)	-	-	-
	Sources	940,480	-	(940,480)
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	**$ 940,480**	**$ -**	**$ (940,480)**
	Audit Adjustment	-	-	
Ending Fund Balance		**$ 72,486,965**	**$ 67,041,959**	**$ (5,445,006)**

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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	2,160,470	1,598,271	1,708,876	2,984,229	1,385,000	1,385,000	1,385,000	1,385,000
Total Revenues	**$ 2,160,470**	**$ 1,598,271**	**$ 1,708,876**	**$ 2,984,229**	**$ 1,385,000**	**$ 1,385,000**	**$ 1,385,000**	**$ 1,385,000**
$ Increase/(Decrease)	$ 538,497	$ (562,199)	$ 110,605	$ 1,275,353	$ (1,599,229)	$ -	$ -	$ -
% Increase/(Decrease)	33.20%	-26.02%	6.92%	74.63%	-53.59%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	583	948	-	79	-	-	-	-
Employee Benefits	270	661	-	60	-	-	-	-
Books and Supplies	-	-	-	-	41,400	43,470	44,774	44,774
Services & Other Operating Expenditures	2,758	14,716	-	10,769	1,228,818	1,228,968	1,228,968	900,097
Capital Outlay	29,756	6,175	-	-	1,476,396	1,476,396	1,476,396	1,476,396
Other Outgo/Debt Service	-	-	-	-	-			
Total Expenditures	**$ 33,367**	**$ 22,500**	**$ -**	**$ 10,908**	**$ 2,746,614**	**$ 2,748,834**	**$ 2,750,138**	**$ 2,421,267**
$ Increase/(Decrease)	$ (1,081,573)	$ (10,867)	$ (22,500)	$ 10,908	$ 2,735,706	$ 2,220	$ 1,304	$ (328,871)
% Increase/(Decrease)	-97.01%	-32.57%	-100.00%		25079.81%	0.08%	0.05%	-11.96%
OTHER FINANCING SOURCES/USES								
Transfer In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(Transfer Out)	(66,110)	(43,888)	(42,464)	(30,000)	(30,000)			
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$ (66,110)**	**$ (43,888)**	**$ (42,464)**	**$ (30,000)**	**$ (30,000)**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance	1,422,805	3,422,208	4,954,091	6,620,503	9,563,824	8,172,210	6,808,376	5,443,238
Fiscal Year Transactions	2,060,993	1,531,883	1,666,412	2,943,321	(1,391,614)	(1,363,834)	(1,365,138)	(1,036,267)
Audit Adjustment	(61,590)		-	-	-	-	-	-
Ending Fund Balance	**$ 3,422,208**	**$ 4,954,091**	**$ 6,620,503**	**$ 9,563,824**	**$ 8,172,210**	**$ 6,808,376**	**$ 5,443,238**	**$ 4,406,971**

Fund 25: Capital Facilities Fund	Object Name	2025/26 Estimated	2026/27 Adopted Budget	Difference
Beginning Fund Balance		**$ 6,620,503**	**$ 9,563,824**	**$ 2,943,321**
	REVENUES			
	LCFF Sources (8010-8099)	$ -	$ -	$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	-	-	-
	Other Local Revenue (8600-8799)	2,984,229	1,385,000	(1,599,229)
	Total Revenues	**$ 2,984,229**	**$ 1,385,000**	**$ (1,599,229)**
	EXPENDITURES			
	Certificated Salaries (1000-1999)	$ -	$ -	$ -
	Classified Salaries (2000-2999)	79	-	(79)
	Employee Benefits (3000-3999)	60	-	(60)
	Books and Supplies (4000-4999)	-	41,400	41,400
	Services and Other Operating Expenditures (5000-5999)	10,769	1,228,818	1,218,049
	Capital Outlay (6000-6999)	-	1,476,396	1,476,396
	Other Outgo (7000-7999)	-	-	-
	Total Expenditures	**$ 10,908**	**$ 2,746,614**	**$ 2,735,706**
	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		**$ 9,563,824**	**$ 8,172,210**	**$ (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.

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.

The 2026-27 California budget allocates $3.3 billion in available Proposition 2 funding. This includes funding for K-12 school facility construction projects and supplemental pension payments to reduce CalPERS state liabilities.



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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	21,361,963	799,150	4,802,619	6,335,102	-	-	-	-
Other Local Revenues	595,942	98,680	944,529	600,000	600,000	600,000	600,000	600,000
Total Revenues	**$ 21,957,905**	**$ 897,830**	**$ 5,747,148**	**$ 6,935,102**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**
$ Increase/(Decrease)	$ 21,648,707	$ (21,060,075)	$ 4,849,318	$ 1,187,954	$ (6,335,102)	$ -	$ -	$ -
% Increase/(Decrease)	7001.57%	-95.91%	540.12%	20.67%	-91.35%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	1,155,521	945,643	1,124,855	1,846,295	1,561,525	1,592,756	1,592,756	1,592,756
Employee Benefits	622,743	534,245	605,118	794,553	622,376	634,824	634,824	634,824
Books and Supplies	2,739,692	1,824,384	1,299,442	4,059,382	2,117,302	1,905,572	1,905,572	1,905,572
Services & Other Operating Expenditures	12,849,917	7,657,889	13,795,417	31,655,245	27,409,464	8,000,000	7,200,000	8,000,000
Capital Outlay	29,459,140	52,205,187	88,678,446	80,594,298	62,899,859	47,174,894	47,174,894	42,457,405
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	**$ 46,827,013**	**$ 63,167,348**	**$ 105,503,278**	**$ 118,949,773**	**$ 94,610,526**	**$ 59,308,045**	**$ 58,508,045**	**$ 54,590,556**
$ Increase/(Decrease)	$ (44,269,338)	$ 16,340,335	$ 42,335,930	$ 13,446,495	$ (24,339,247)	$ (35,302,481)	$ (800,000)	$ (3,917,489)
% Increase/(Decrease)	-48.60%	34.90%	67.02%	12.75%	-20.46%	-37.31%	-1.35%	-6.70%
OTHER FINANCING SOURCES/USES								
Transfer In	$ 43,371,805	$ 38,474,584	$ 118,674,942	$ 75,450,482	$ 93,976,026	$ 55,154,533	$ 55,376,306	$ 55,261,623
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$ 43,371,805**	**$ 38,474,584**	**$ 118,674,942**	**$ 75,450,482**	**$ 93,976,026**	**$ 55,154,533**	**$ 55,376,306**	**$ 55,261,623**
Beginning Fund Balance	32,130,353	50,117,062	26,322,128	45,240,940	8,676,751	8,642,251	5,088,739	2,557,000
Fiscal Year Transactions	18,502,697	(23,794,934)	18,918,812	(36,564,189)	(34,500)	(3,553,512)	(2,531,739)	1,271,067
Audit Adjustment	(515,988)		-	-	-	-	-	-
Ending Fund Balance	**$ 50,117,062**	**$ 26,322,128**	**$ 45,240,940**	**$ 8,676,751**	**$ 8,642,251**	**$ 5,088,739**	**$ 2,557,000**	**$ 3,828,067**

Fund 35: County Schools Facilities Fund	Object Name	2025/26 Estimated	2026/27 Adopted Budget	Difference
Beginning Fund Balance		**$ 45,240,940**	**$ 8,676,751**	**$ (36,564,189)**
	REVENUES			
	LCFF Sources (8010-8099)	$ -	$ -	$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	6,335,102	-	(6,335,102)
	Other Local Revenue (8600-8799)	600,000	600,000	-
	Total Revenues	**$ 6,935,102**	**$ 600,000**	**$ (6,335,102)**
	EXPENDITURES			
	Certificated Salaries (1000-1999)	$ -	$ -	$ -
	Classified Salaries (2000-2999)	1,846,295	1,561,525	(284,770)
	Employee Benefits (3000-3999)	794,553	622,376	(172,177)
	Books and Supplies (4000-4999)	4,059,382	2,117,302	(1,942,080)
	Services and Other Operating Expenditures (5000-5999)	31,655,245	27,409,464	(4,245,781)
	Capital Outlay (6000-6999)	80,594,298	62,899,859	(17,694,439)
	Other Outgo (7000-7999)	-	-	-
	Total Expenditures	**$ 118,949,773**	**$ 94,610,526**	**$ (24,339,247)**
	OTHER FINANCING SOURCES/USES			
	Transfer In	$ 75,450,482	$ 93,976,026	$ 18,525,544
	(Transfer Out)	-	-	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	**$ 75,450,482**	**$ 93,976,026**	**$ 18,525,544**
	Audit Adjustment	-	-	
Ending Fund Balance		**$ 8,676,751**	**$ 8,642,251**	**$ (34,500)**

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 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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	2,963	4,756	3,804	2,771	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
Total Revenues	**$ 2,963**	**$ 4,756**	**$ 3,804**	**$ 2,771**	**$ -**	**$ -**	**$ -**	**$ -**
$ Increase/(Decrease)	$ 119	$ 1,793	$ (952)	$ (1,033)	$ (2,771)	$ -	$ -	$ -
% Increase/(Decrease)	4.18%	60.51%	-20.02%	-27.16%	-100.00%			
EXPENDITURES								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	61,740	64,827	66,772	68,775
Services & Other Operating Expenditures	3,321,873	3,132,978	2,938,705	3,247,800	3,018,678	3,018,671	3,018,666	3,018,662
Capital Outlay	34,536	233,498	2,651,602	116,691	281,302	278,222	276,282	274,283
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	**$ 3,356,409**	**$ 3,366,476**	**$ 5,590,307**	**$ 3,364,491**	**$ 3,361,720**	**$ 3,361,720**	**$ 3,361,720**	**$ 3,361,720**
$ Increase/(Decrease)	$ (739,833)	$ 10,067	$ 2,223,831	$ (2,225,816)	$ (2,771)	$ -	$ (0)	$ 0
% Increase/(Decrease)	-18.06%	0.30%	66.06%	-39.82%	-0.08%	0.00%	0.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	$ 3,353,446	$ 3,361,720	$ 5,586,503	$ 3,361,720	$ 3,361,720	$ 3,361,720	$ 3,361,720	$ 3,361,720
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$ 3,353,446**	**$ 3,361,720**	**$ 5,586,503**	**$ 3,361,720**	**$ 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	Object Name	2025/26 Estimated	2026/27 Adopted Budget	Difference
Beginning Fund Balance		**$ -**	**$ -**	**$ -**
	REVENUES			
	LCFF Sources (8010-8099)	$ -	$ -	$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	-	-	-
	Other Local Revenue (8600-8799)	2,771	-	(2,771)
	Total Revenues	**$ 2,771**	**$ -**	**$ (2,771)**
	EXPENDITURES			
	Certificated Salaries (1000-1999)	$ -	$ -	$ -
	Classified Salaries (2000-2999)	-	-	-
	Employee Benefits (3000-3999)	-	-	-
	Books and Supplies (4000-4999)	-	61,740	61,740
	Services and Other Operating Expenditures (5000-5999)	3,247,800	3,018,678	(229,122)
	Capital Outlay (6000-6999)	116,691	281,302	164,611
	Other Outgo/Debt Service	-	-	-
	Total Expenditures	**$ 3,364,491**	**$ 3,361,720**	**$ (2,771)**
	OTHER FINANCING SOURCES/USES			
	Transfer In	$ 3,361,720	$ 3,361,720	$ -
	(Transfer Out)	-	-	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	**$ 3,361,720**	**$ 3,361,720**	**$ -**
	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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-			
Other Local Revenues	85,914	42,046	75,043	46,016	40,000	40,000	40,000	40,000
Total Revenues	**$ 85,914**	**$ 42,046**	**$ 75,043**	**$ 46,016**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**
$ Increase/(Decrease)	$ 50,919	$ (43,868)	$ 32,997	$ (29,027)	$ (6,016)	$ -	$ -	$ -
% Increase/(Decrease)	145.50%	-51.06%	78.48%	-38.68%	-13.07%	0.00%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	198,663	270,459	343,387	-	-			
Employee Benefits	118,224	154,990	195,187	-	-			
Books and Supplies	-	-	-	-	2,500	2,500	2,500	2,500
Services & Other Operating Expenditures	84,746	224,700	146,648	145,545	360,884	144,354	144,354	144,354
Capital Outlay	23,728	13,272	67,600	33,867	354,007	15,000	15,000	15,000
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	**$ 425,361**	**$ 663,421**	**$ 752,822**	**$ 179,412**	**$ 717,391**	**$ 161,854**	**$ 161,854**	**$ 161,854**
$ Increase/(Decrease)	$ (46,425)	$ 238,060	$ 89,401	$ (573,410)	$ 537,979	$ (555,537)	$ -	$ -
% Increase/(Decrease)	-9.84%	55.97%	13.48%	-76.17%	299.86%	-77.44%	0.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(Transfer Out)	-	-	-	-	-	-	-	-
Sources	-	-	-	-	-			
Uses	-	-	-	-	-			
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance	3,171,703	2,751,660	2,130,285	1,452,506	1,319,110	641,719	519,865	398,012
Fiscal Year Transactions	(339,447)	(621,375)	(677,779)	(133,396)	(677,391)	(121,854)	(121,854)	(121,854)
Audit Adjustment	(80,596)		-	-	-	-	-	-
Ending Fund Balance	**$ 2,751,660**	**$ 2,130,285**	**$ 1,452,506**	**$ 1,319,110**	**$ 641,719**	**$ 519,865**	**$ 398,012**	**$ 276,158**

Fund 40: Special Reserve Fund for Capital Outlay	Object Name	2025/26 Estimated	2026/27 Adopted Budget	Difference
Beginning Fund Balance		**$ 1,452,506**	**$ 1,319,110**	**$ (133,396)**
	REVENUES			
	LCFF Sources (8010-8099)	$ -	$ -	$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	-	-	-
	Other Local Revenue (8600-8799)	46,016	40,000	(6,016)
	Total Revenues	**$ 46,016**	**$ 40,000**	**$ (6,016)**
	EXPENDITURES			
	Certificated Salaries (1000-1999)	$ -	$ -	$ -
	Classified Salaries (2000-2999)	-	-	-
	Employee Benefits (3000-3999)	-	-	-
	Books and Supplies (4000-4999)	-	2,500	2,500
	Services and Other Operating Expenditures (5000-5999)	145,545	360,884	215,339
	Capital Outlay (6000-6999)	33,867	354,007	320,140
	Other Outgo/Debt Service	-	-	-
	Total Expenditures	**$ 179,412**	**$ 717,391**	**$ 537,979**
	OTHER FINANCING SOURCES/USES			
	Transfer In	$ -	$ -	$ -
	(Transfer Out)	-	-	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	**$ -**	**$ -**	**$ -**
	Audit Adjustment	-	-	
Ending Fund Balance		**$ 1,319,110**	**$ 641,719**	**$ (677,391)**

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 an additional $4.0 million was/will be contributed from the Health Fund to the General Fund in 2026/27 as a one-time contribution. Expenditures for future years will depend on the number of plan participants; the current estimate is flat. The district health fund committee is currently working through strategies to address the structural deficit shown in future year projections.

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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	248,451,542	253,817,791	268,494,157	270,085,434	282,502,436	287,002,436	290,702,436	292,702,436
Total Revenues	**$ 248,451,542**	**$ 253,817,791**	**$ 268,494,157**	**$ 270,085,434**	**$ 282,502,436**	**$ 287,002,436**	**$ 290,702,436**	**$ 292,702,436**
$ Increase/(Decrease)	$ 29,383,877	$ 5,366,249	$ 14,676,366	$ 1,591,277	$ 12,417,002	$ 4,500,000	$ 3,700,000	$ 2,000,000
% Increase/(Decrease)	13.41%	2.16%	5.78%	0.59%	4.60%	1.59%	1.29%	0.69%
EXPENDITURES								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	1,940,181	1,864,034	2,029,934	2,231,659	2,473,352	2,464,007	2,548,276	2,573,759
Employee Benefits	1,150,363	1,096,169	1,158,877	1,238,144	1,470,827	1,468,776	1,519,009	1,534,199
Books and Supplies	5,842	8,611	-	12,365	388,554	388,554	388,554	388,554
Services & Other Operating Expenditures	205,925,934	228,629,987	271,817,964	310,355,149	327,647,773	324,756,890	324,756,890	324,756,890
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo/Debt Service	-	-	-	-	-			
Total Expenditures	**$ 209,022,320**	**$ 231,598,801**	**$ 275,006,775**	**$ 313,837,317**	**$ 331,980,506**	**$ 329,078,227**	**$ 329,212,729**	**$ 329,253,402**
$ Increase/(Decrease)	$ 7,484,550	$ 22,576,481	$ 43,407,974	$ 38,830,542	$ 18,143,189	$ (2,902,279)	$ 134,502	$ 40,673
% Increase/(Decrease)	3.71%	10.80%	18.74%	14.12%	5.78%	-0.87%	0.04%	0.01%
OTHER FINANCING SOURCES/USES								
Transfer In	$ -	$ -	$ -	$ -	$ 4,000,000	$ -	$ -	$ -
(Transfer Out)	(2,000,000)	(2,000,000)	(3,000,000)	(16,634,071)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Sources	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	27,373,438	40,510,293	38,550,966
Contributions	-	-	-	-	-	-	-	-
Total Other Financing Sources	**$ (2,000,000)**	**$ (2,000,000)**	**$ (3,000,000)**	**$ (16,634,071)**	**$ 2,000,000**	**$ 25,373,438**	**$ 38,510,293**	**$ 36,550,966**
Beginning Fund Balance	81,943,610	113,860,005	134,078,995	124,566,377	64,180,423	16,702,353	-	-
Fiscal Year Transactions	37,429,222	20,218,990	(9,512,618)	(60,385,954)	(47,478,070)	(16,702,353)	-	-
Audit Adjustment	(5,512,827)		-	-	-	-	-	-
Ending Fund Balance	**$ 113,860,005**	**$ 134,078,995**	**$ 124,566,377**	**$ 64,180,423**	**$ 16,702,353**	**$ -**	**$ -**	**$ -**

Fund 67: Self Insurance Fund	Object Name	2025/26 Estimated	2026/27 Adopted Budget	Difference
Beginning Fund Balance		**$ 124,566,377**	**$ 64,180,423**	**$ (60,385,954)**
	REVENUES			
	LCFF Sources (8010-8099)	$ -	$ -	$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	-	-	-
	Other Local Revenue (8600-8799)	270,085,434	282,502,436	12,417,002
	Total Revenues	**$ 270,085,434**	**$ 282,502,436**	**$ 12,417,002**
	EXPENDITURES			
	Certificated Salaries (1000-1999)	$ -	$ -	$ -
	Classified Salaries (2000-2999)	2,231,659	2,473,352	241,693
	Employee Benefits (3000-3999)	1,238,144	1,470,827	232,683
	Books and Supplies (4000-4999)	12,365	388,554	376,189
	Services and Other Operating Expenditures (5000-5999)	310,355,149	327,647,773	17,292,624
	Capital Outlay (6000-6999)	-	-	-
	Other Outgo/Debt Service	-	-	-
	Total Expenditures	**$ 313,837,317**	**$ 331,980,506**	**$ 18,143,189**
	OTHER FINANCING SOURCES/USES			
	Transfer In	$ -	$ 4,000,000	$ 4,000,000
	(Transfer Out)	(16,634,071)	(2,000,000)	14,634,071
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total Other Financing Sources	**$ (16,634,071)**	**$ 2,000,000**	**$ 18,634,071**
	Audit Adjustment	-	-	
Ending Fund Balance		**$ 64,180,423**	**$ 16,702,353**	**$ (47,478,070)**

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

	2022/23 Actuals	2023/24 Actuals	2024/25 Actuals	2025/26 Estimated	2026/27 Adopted	2027/28 Projected	2028/29 Projected	2029/30 Projected
REVENUES								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	2,448,039	5,943,987	8,550,086	4,620,239	3,400,000	2,000,000	2,000,000	2,000,000
Other Sources	-	-	-	-	-			
Total Revenues	**$ 2,448,039**	**$ 5,943,987**	**$ 8,550,086**	**$ 4,620,239**	**$ 3,400,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**
$ Increase/(Decrease)	$ 11,433,269	$ 3,495,948	$ 2,606,099	$ (3,929,847)	$ (1,220,239)	$ (1,400,000)	$ -	$ -
% Increase/(Decrease)	-127.25%	142.81%	43.84%	-45.96%	-26.41%	-41.18%	0.00%	0.00%
EXPENDITURES								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-	-
Services & Other Operating Expenditures	55,575	61,752	62,330	1,302,899	1,550,000	150,000	150,000	150,000
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo/Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	**$ 55,575**	**$ 61,752**	**$ 62,330**	**$ 1,302,899**	**$ 1,550,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**
$ Increase/(Decrease)	$ (3,712)	$ 6,177	$ 578	$ 1,240,569	$ 247,101	$ (1,400,000)	$ -	$ -
% Increase/(Decrease)	-6.26%	11.11%	0.94%	1990.32%	18.97%	-90.32%	0.00%	0.00%
OTHER FINANCING SOURCES/USES								
Transfer In	$ 3,500,000	$ 3,500,000	$ 3,500,000	$ 17,134,071	$ 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**	**$ 17,134,071**	**$ 3,500,000**	**$ 3,500,000**	**$ 3,500,000**	**$ 3,500,000**
Beginning Fund Balance	63,880,407	69,772,871	79,155,106	91,142,862	111,594,273	116,944,273	122,294,273	127,644,273
Fiscal Year Transactions	5,892,464	9,382,235	11,987,756	20,451,411	5,350,000	5,350,000	5,350,000	5,350,000
Audit Adjustment	-	-	-	-	-	-	-	-
Ending Fund Balance	**$ 69,772,871**	**$ 79,155,106**	**$ 91,142,862**	**$ 111,594,273**	**$ 116,944,273**	**$ 122,294,273**	**$ 127,644,273**	**$ 132,994,273**

Fund 71: Retiree Benefit Fund	Object Name	2025/26 Estimated	2026/27 Adopted Budget	Difference
Beginning Fund Balance		**$ 91,142,862**	**$111,594,273**	**$ 20,451,411**
	REVENUES			
	LCFF Sources (8010-8099)	$ -	$ -	$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	-	-	-
	Other Local Revenue (8600-8799)	4,620,239	3,400,000	(1,220,239)
	Total Revenues	**$ 4,620,239**	**$ 3,400,000**	**$ (1,220,239)**
	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)	1,302,899	1,550,000	247,101
	Capital Outlay (6000-6999)	-	-	-
	Other Outgo/Debt Service	-	-	-
	Total Expenditures	**$ 1,302,899**	**$ 1,550,000**	**$ 247,101**
	OTHER FINANCING SOURCES/USES			
				$
	Transfer In	$ 17,134,071	$ 3,500,000	(13,634,071)
	(Transfer Out)	-	-	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
				$
	Total Other Financing Sources	**$ 17,134,071**	**$ 3,500,000**	**(13,634,071)**
	Audit Adjustment	-	-	
Ending Fund Balance		**$111,594,273**	**$116,944,273**	**$ 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 $94.6 million, 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 - 2026/27	Estimated Project Cost of Measure M - 2026/27	Estimated Project Cost of Bond Savings Projects - 2026/27
Elementary Schools	**$ 10,577,039**	**$ 13,082,543**	**$ 1,650,000**
Classroom Construction/Improvements		1,578,024	
Cafeteria/Multi-purpose room (MPR)		1,680,127	
Measure H Planning and Design	9,310,371		
Site & Safety		1,369,379	
Student Support Spaces		6,205,013	
Deferred Maintenance & Small Capital Projects	1,266,668	2,250,000	1,650,000
Middle Schools	**$ 342,396**	**$ 3,685,164**	**$ 697,558**
Gym Improvements		856,794	
Student Support Spaces		1,328,370	
Site & Safety			697,558
Deferred Maintenance & Small Capital Projects	342,396	1,500,000	
High Schools	**$ 17,191,435**	**$ 16,611,092**	**$ 1,902,126**
Athletic Fields	750,000		
Cafeteria/MPR Construction/Improvements	9,603,541		
CTE Construction	456,923		
Gym Construction/Improvements		13,111,092	1,902,126
Site & Safety	1,333,333		
Student Support Spaces	1,047,638		
Deferred Maintenance & Small Capital Projects	4,000,000	3,500,000	
Specialized Program/Other	**$ 959,625**	**$ 5,124,198**	**$ 1,373,685**
Cambridge Conversion to Early Learning		3,095,291	
Districtwide Master Planning	959,625		
Education Center			1,373,685
Farber Educational Center & Business Center		1,165,483	
JE Young to Parent University		863,424	
Deferred Maintenance & Small Capital Projects			
Total Expenditures by Funding Source	**$ 29,070,495**	**$ 38,502,997**	**$ 5,623,369**

Facilities Department Capital Expenditures	**$58,687,797**

Deferred Maintenance & Small Capital Projects Expenditure Total	**$14,509,064**

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

Local bond measures are repaid from ad valorem property taxes. When bond measures are placed on the ballot, voters are asked to approve the dollar amount of the bond, the project list, and the estimated tax rate for the bonds. Bonds are considered a long-term debt and are included in school districts' audited financial statements until the bonds are repaid. Additionally, credit rating agencies such as Moody's and Standard & Poor's include bond debt in their credit analysis. A higher debt burden may have adverse effects on a school district's credit rating.



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		
2025/26 Total Assessed Value [1]		$ 30,698,481,385
Statutory Debt Limit Factor	x	4.00%
Bonding Capacity		1,227,939,255
Outstanding General Obligation Bonds		(855,326,249)
Available Bonding Capacity		$ 372,613,006

[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 with no unissued bonds remaining
- Measure H (November 2024)
  - $500 million authorized
  - $470 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	$220,000
2004 GO Refunding Bonds, Series B	November 2004	August 2027	58,040,000	2,085,000
GO Bonds Election of 2010, Series F	October 2016	August 2041	30,010,000	15,280,000
2016 GO Refunding Bonds, Series A	October 2016	August 2041	60,480,000	60,480,000
2016 GO Refunding Bonds, Series B	October 2016	August 2046	59,590,988	59,590,988
GO Bonds Election of 2016, Series A	May 2018	August 2043	59,996,623	22,719,294
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	101,300,967
2020 GO Refunding Bonds	September 2020	August 2047	92,615,000	81,345,000
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	30,245,000
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	16,820,000
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 of 2020, Series C	August 2024	August 2055	60,000,000	44,185,000
GO Bonds Election of 2024, Series A	August 2025	August 2027	30,000,000	30,000,000
2025 GO Refunding Bonds, Series A	August 2025	August 2026	4,255,000	4,255,000
2025 GO Refunding Bonds, Series B	August 2025	August 2026	10,735,000	2,660,000
2025 GO Election of 2020, Series D	May 2026	August 2055	60,000,000	60,000,000
Total			**1,165,595,616**	**855,326,249**

(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	$ 3,960,000
Total			**$ 6,750,000**	**$ 3,960,000**

Bond Repayment Schedule (as of 7/1/26)

Fiscal Year	Principal	Interest	Total
2026/27	52,280,694	25,869,833	78,150,527
2027/28	42,287,860	25,911,375	68,199,235
2028/29	28,400,259	25,305,657	53,705,916
2029/30	30,337,406	24,853,442	55,190,848
2030/31	21,365,289	25,120,119	46,485,408
2031/32	22,240,419	26,216,043	48,456,462
Thereafter	658,414,322	327,737,536	986,151,858
Total	**855,326,249**	**481,014,005**	**$ 1,336,340,254**

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

For those employees hired on or after July 1, 2005, the following eligibility requirements apply for district-provided retirement benefits:

- Minimum age of 57.5
- Minimum of 20 years of service with the district
- Coverage for employee and spouse
- Benefit coverage to age 65 or age of Medicare eligibility if revised by law

In addition to the above, 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	$	116,944,273				
OPEB Liabilities:						
Total OPEB liability	$	822,786,186				
OPEB plan fiduciary net position	$	116,944,273				
Total/Net OPEB liability	$	705,841,913				
OPEB Contributions:		**Budget Year 2026/27**		**2027/28**		**2025/26**
OPEB actuarially determined contribution	$	77,853,205	$	77,853,205	$	77,853,205
OPEB amount contributed	$	54,701,375	$	55,097,055	$	56,203,691
Cost of OPEB benefits	$	78,301,704	$	82,547,654	$	86,935,296
Number of retirees receiving OPEB benefits		5,841.00		5,841.00		5,841.00



INFORMATIONAL SECTION

Taxes 256
Enrollment Trends 265
Enrollment Projection Methodology 266
Fresno Unified Enrollment - Actuals and Projected 267
Fresno Unified School Sites with Enrollment 268
Average Daily Attendance and Funding 272
School Choice at Fresno Unified 274
Community Schools 282
Staffing 284
Baseline Site Staffing 289
Certificated Teacher per Average Daily Attendance Ratio 292
Per Pupil Expenditure by Level 294
Expense per Average Daily Attendance 295
Central Administration Ratio 297
Bond Information 298
School Site Councils Plan for Student Achievement (SPSA) 305
Lottery Funds 307
Standardized Testing 308
California School Dashboard 311
English Learners 316
Graduation Rates 317
Free and Reduced Meals 318
Special Education Overview 320
Income and Poverty Information 323
Teacher Compensation 324
Glossary 326

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.

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 a certificate with the county clerk specifying certain facts in order to obtain a lien on certain property of the taxpayer
- File a 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.***

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
County & District Secured Tax Roll	$ 64,130,567	$ 66,375,121	$ 70,134,116	$ 74,746,285	$ 77,637,699	$ 77,637,699	$ 77,637,699
Unsecured Tax Roll	$ 3,703,797	$ 3,236,321	$ 3,428,699	$ 4,531,974	$ 4,795,320	$ 4,795,320	$ 4,795,320
Prior Year's Taxes	$ 128,764	$ 0	$ 654,669	$ 447,974	$ 489,219	$ 489,219	$ 489,219
Supplemental Taxes	$ 1,646,860	$ 2,007,598	$ 2,307,974	$ 3,083,865	$ 2,112,820	$ 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

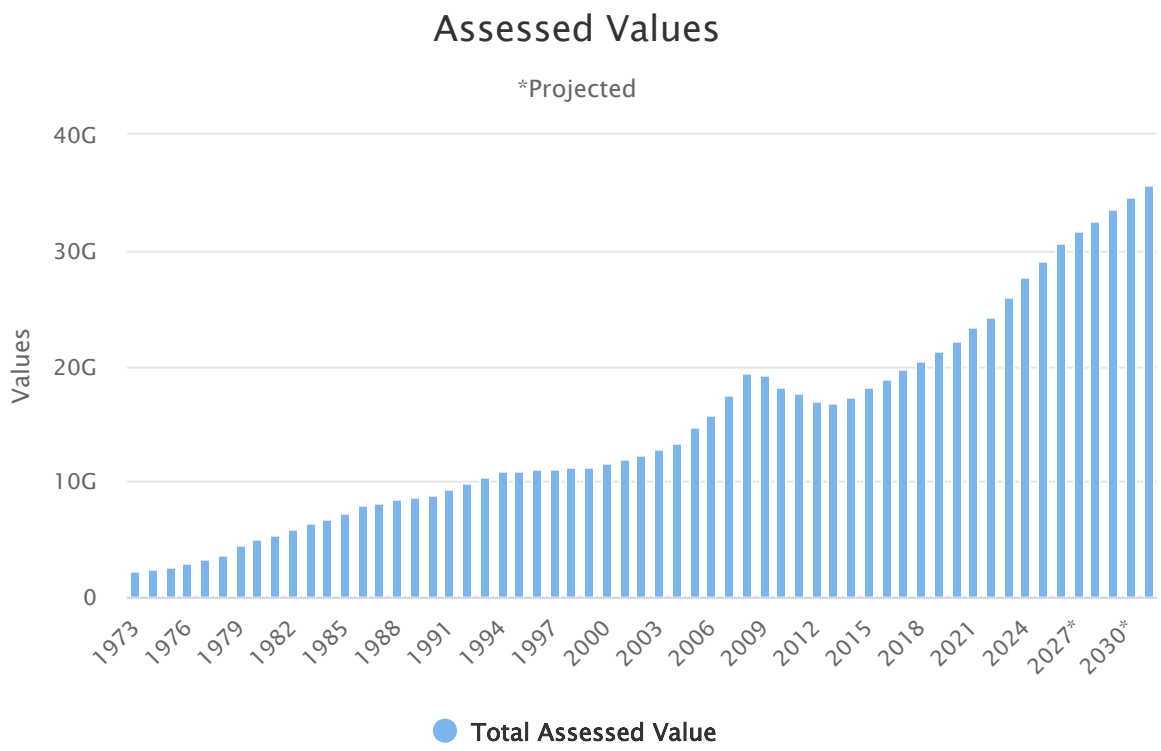
and interest on delinquent taxes when they are collected. This method allows the District to receive their allocations up-front, however, they forfeit a portion of any potential penalties and interest that would have accrued on any delinquent payments.

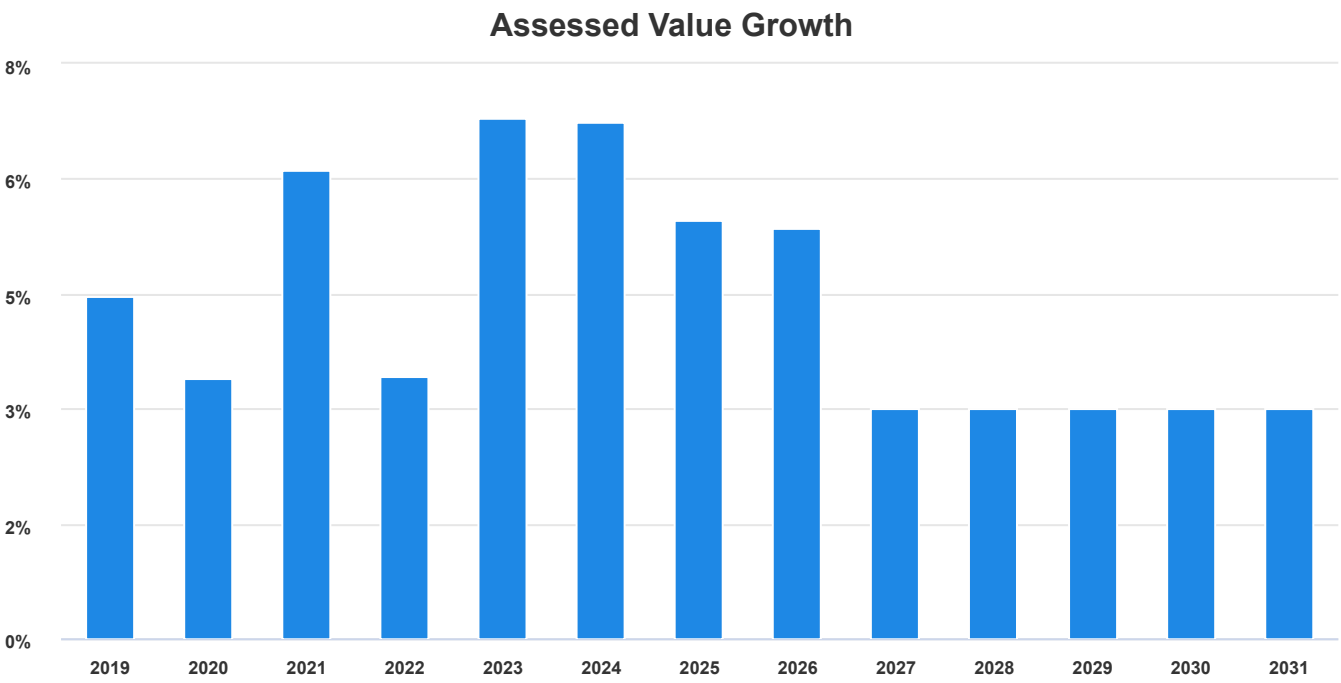
The chart below shows historical assessed value, and projections for future years.

Fresno Unified Historical Assessed Value

FY	Total Assessed Value
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
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	$ 30,698,481,385
2027*	$ 31,619,435,827
2028*	$ 32,568,018,901
2029*	$ 33,545,059,468
2030*	$ 34,551,411,252
2031*	$ 35,587,953,590

*Projected **Source:** Keygent Corp.


Assessed Values
*Projected
40G
30G
20G
10G
0
Values
1973
1976
1979
1982
1985
1988
1991
1994
1997
2000
2003
2006
2009
2012
2015
2018
2021
2024
2027*
2030*
Total Assessed Value



2026-2031 estimated/projected



Tax Rates

Projected Tax Rates

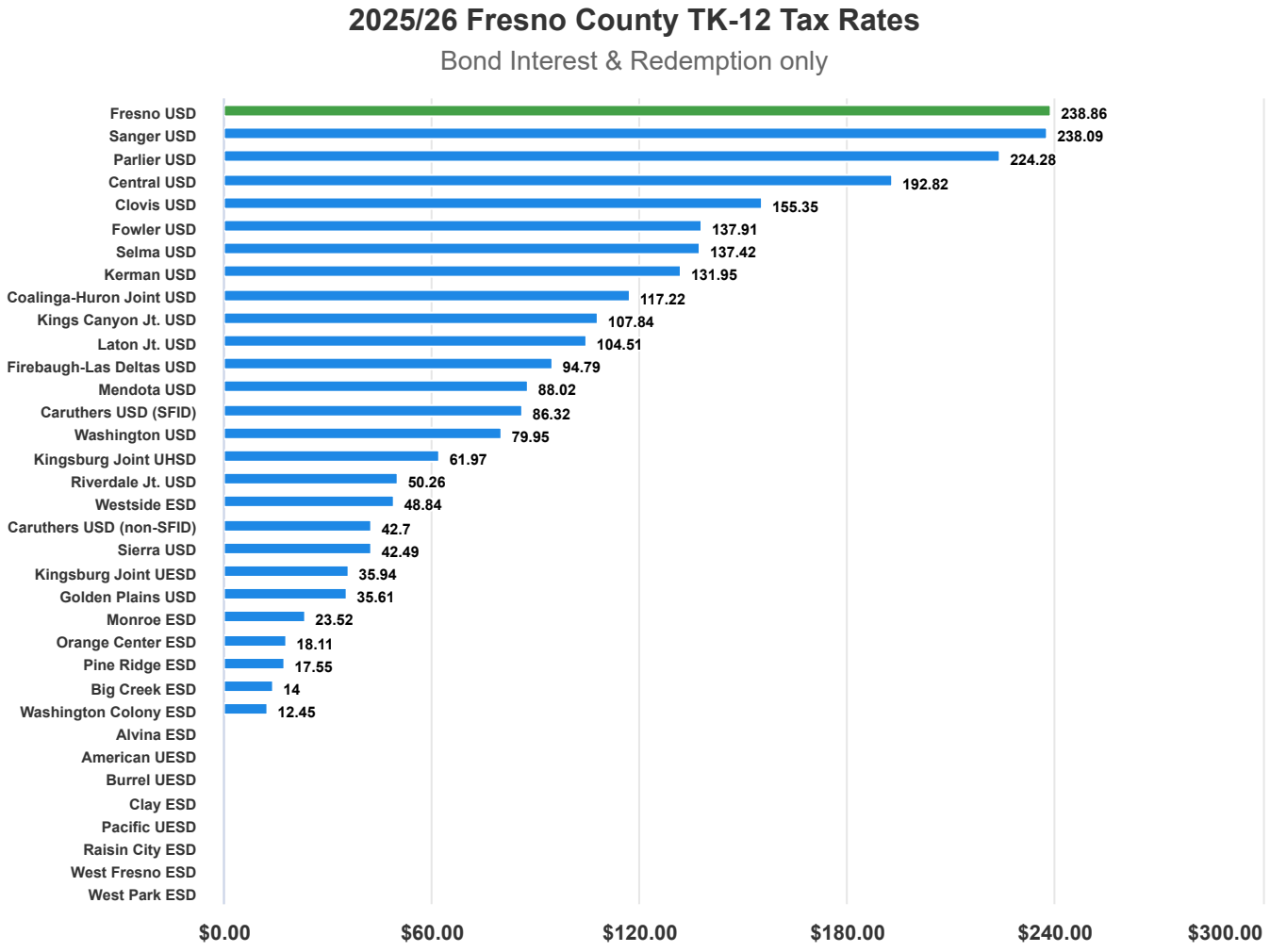
The District's projected bond tax rate for the 2026/27 fiscal year is .23886% or $238.86 per $100,000 of assessed valuation.

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 2026/27
- 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 (2025-26). The district does not receive information regarding the actual tax amounts collected.



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	$ 20.03	$1,291.33	$ 226,405.00	$ 2,923.64
2026/27	$ 1,000.00	$ 32.44	$ 238.86	$ 20.03	$1,291.33	$ 230,933.10	$ 2,982.11
2027/28	$ 1,000.00	$ 32.44	$ 238.86	$ 20.03	$1,291.33	$ 235,551.76	$ 3,041.75
2028/29	$ 1,000.00	$ 32.44	$ 238.86	$ 20.03	$1,291.33	$ 240,262.80	$ 3,102.59

2026/27-2028/29 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 a decrease of (1.3%) or (-75,000) for Public K-12 enrollment during the 2025/26 school year. If the current trend continues, the Department of Finance for the State of California projects the state will drop 586,000 resulting in a total enrollment of 5,219,700 by 2034/35. 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)



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. *A child is eligible for TK:

- As of the 2025/26 SY 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.

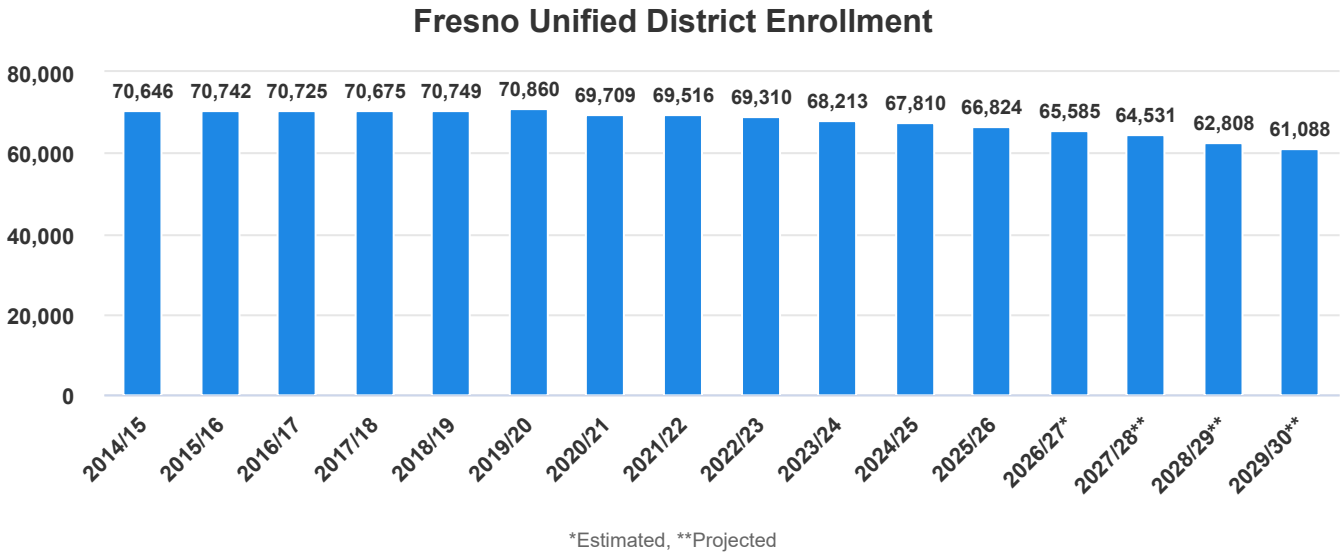
The enrollment projections are based largely upon historical enrollment patterns, which in turn, reflect historical demographics, development, and economic condition in the Fresno Unified School District. If unforeseen economic and demographic changes take place in the district, the enrollment projections 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 65,585 for 2026/27 which is a decline of 1,213 students from the 2025/26 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 statewide enrollment with no short-term relief in sight.



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

Fresno Unified School District School Listing and Enrollment

Elementary School	Address	2026/27 Projected Enrollment
Addams	2117 W. McKinley Ave., Fresno, CA 93728	695
Addicott*	4784 E. Dayton Ave., Fresno, CA 93726	45
Anthony	1542 E. Webster St., Fresno, CA 93728	337
Ayer	5272 E. Lowe Ave., Fresno, CA 93727	621
Aynesworth	4765 E. Burns Ave., Fresno, CA 93725	494
Bakman	580 N. Helm Ave., Fresno, CA 93727	631
Balderas	4625 E. Florence Ave., Fresno, CA 93725	618
Birney	3034 E. Cornell Ave., Fresno, CA 93703	703
Bullard Talent	4950 N. Harrison Ave., Fresno, CA 93704	739
Burroughs	166 N. Sierra Vista Ave., Fresno, CA 93702	640
Calwa	4303 E. Jensen Ave., Fresno, CA 93704	532
Centennial	3830 E. Saginaw Way, Fresno, CA 93726	736
Columbia	1025 S. Trinity St., Fresno, CA 93706	555
Del Mar	4122 N. Del Mar Ave., Fresno, CA 93704	478
Easterby	5211 E. Tulare Ave., Fresno, CA 93727	625
Eaton	1451 E. Sierra Ave., Fresno, CA 93710	509
Ericson	4774 E. Yale Ave., Fresno, CA 93703	729
Ewing	4873 E. Olive Ave., Fresno, CA 93727	802
Figarden	6235 N. Brawley Ave., Fresno, CA 93722	669
Fremont	1005 W. Weldon Ave, Fresno, CA 93705	441
Gibson	1266 W. Barstow Ave, Fresno, CA 93711	358
Greenberg	5081 E. Lane Ave, Fresno, CA 93727	521
Hamilton	102 E. Clinton, Fresno, CA 93704	790
Heaton	1533 N. San Pablo Ave, Fresno, CA 93728	576
Herrera	5090 East Church Ave, Fresno, CA 93725	623
Hidalgo	3550 E. Thomas, Fresno, CA 93702	540
Holland	4676 N. Fresno St, Fresno, CA 93726	362
Homan	1602 W. Harvard, Fresno, CA 93705	440
Jackson	3750 E. Platt Ave, Fresno, CA 93702	332
Jefferson	202 N. Mariposa, Fresno, CA 93701	304
King	1001 E. Florence Ave, Fresno, CA 93706	598
Kirk	2000 E. Belgravia Ave, Fresno, CA 93706	362
Kratt	650 W. Sierra Ave, Fresno, CA 93704	598
Lane	4730 E. Lowe Ave, Fresno, CA 93702	540
Lawless	5255 N. Reese, Fresno, CA 93722	661
Leavenworth	4420 E. Thomas Ave, Fresno, CA 93702	676
Lincoln	1100 E. Mono, Fresno, CA 93706	485
Lowell	171 N. Poplar Ave, Fresno, CA 93701	355
Malloch	2251 W. Morris Ave, Fresno, CA 93711	510

Elementary School	Address	2026/27 Projected Enrollment
Manchester GATE	2307 E. Dakota Ave, Fresno, CA 93726	668
Mayfair	3305 E. Home, Fresno, CA 93703	516
McCardle	577 E. Sierra Ave, Fresno, CA 93710	405
Muir	410 E. Dennett Ave, Fresno, CA 93728	495
Norseman	4636 E. Weldon Ave, Fresno, CA 93703	526
Olmos	550 S. Garden, Fresno, CA 93727	513
Phoenix Elementary Academy**	3335 N. Arthur Ave, Fresno, CA 93705	43
Powers-Ginsburg	110 E. Swift, Fresno, CA 93704	399
Pyle	4140 N. Augusta Ave, Fresno, CA 93726	643
Robinson	555 E. Browning, Fresno, CA 93710	564
Roeding	1225 W. Dakota Ave, Fresno, CA 93705	700
Rowell	3460 E. McKenzie, Fresno, CA 93702	519
Slater	4472 N. Emerson Ave, Fresno, CA 93705	711
Starr	1780 W. Sierra, Fresno, CA 93711	352
Storey Elementary	5250 E. Church Ave, Fresno, CA 93725	531
Sunset	1755 S. Crystal Ave, Fresno, CA 93706	429
Tatarian	7120 N. Valentine Ave., Fresno, CA 93711	418
Thomas	4444 N. Millbrook Ave, Fresno, CA 93726	823
Turner	5218 E. Clay Ave, Fresno, CA 93727	570
Vang Pao	4100 East Heaton Ave., Fresno, CA 93702	771
Viking	4251 N. Winery, Fresno, CA 93726	661
Vinland	4666 N. Maple Ave, Fresno, CA 93726	580
Wawona K-8 (DI & boundary)	4524 N. Thorne, Fresno, CA 93704	752
Webster	2600 E. Tyler Ave, Fresno, CA 93701	326
Williams	525 W. Saginaw Way, Fresno, CA 93705	471
Wilson	2131 W. Ashlan Ave, Fresno, CA 93705	634
Winchell	3722 E. Lowe Ave, Fresno, CA 93702	661
Wishon	3857 E. Harvard Ave, Fresno, CA 93703	469
Wolters	5174 N. First St, Fresno, CA 93710	378
Yokomi	2323 E. McKenzie, Fresno, CA 93701	600

Middle School	Address	2026/27 Projected Enrollment
Ahwahnee Middle	1127 E. Escalon Ave., Fresno, CA 93710	716
Baird Middle	5500 N. Maroa Ave., Fresno, CA 93704	569
Computech Middle	555 E. Belgravia Ave., Fresno, CA 93706	756
Cooper Middle	2277 W. Bellaire Way, Fresno, CA 93705	542
Fort Miller Middle	1302 E. Dakota Ave, Fresno, CA 93704	559
Gaston Middle	1100 E. Church Ave, Fresno, CA	772
Kings Canyon Middle	5117 E. Tulare Ave, Fresno, CA 93727	823
Scandinavian Middle	3216 N. Sierra Vista, Fresno, CA 93726	711

Middle School	Address	2026/27 Projected Enrollment
Sequoia Middle	4050 E. Hamilton, Fresno, CA 93702	793
Tehipite Middle	630 N. Augusta, Fresno, CA 93701	415
Tenaya Middle	1239 W. Mesa, Fresno, CA 93711	846
Terronez Middle	2300 S. Willow, Fresno, CA 93725	647
Tioga Middle	3232 E. Fairmont Ave, Fresno, CA 93726	668
Yosemite Middle	1292 N. 9th St, Fresno, CA 93703	560

High School	Address	2026/27 Projected Enrollment
Adult Transition Program**	3132 E. Fairmont, Fresno 93726	158
Bullard High	5445 N. Palm Ave., Fresno, CA 93704	2499
Design Science HS	2004 E Cambridge Ave., Fresno, CA 93703	251
DeWolf Cont. High**	2445 W. Dakota Ave., Fresno, CA 93705	186
Duncan PolyTech High	4330 E. Garland Ave., Fresno, CA 93726	1168
Edison High	540 E. California Ave., Fresno, CA 93706	2366
Farber School of Credit Attainment**	720 S. 10th St, Fresno, CA 93702	432
Farber Online (TK-12)**	720 S. 10th St, Fresno, CA 93702	558
Farber School of Indep. Studies**	720 S. 10th St, Fresno, CA 93702	233
Fresno High	1839 N. Echo Ave, Fresno, CA 93704	1792
Fulton*	3058 N Millbrook Ave. Fresno, CA 93703	16
Hoover High	5550 N. First St, Fresno, CA 93710	2013
McLane High	2727 N. Cedar Ave, Fresno, CA 93703	1945
Patino High	2000 E. Cambridge Ave, Fresno, CA 93703	309
Phoenix Secondary**	5090 E. Church Ave., Fresno, CA 93725	63
Rata*	1373 W. Mesa, Fresno, CA 93711	28
Roosevelt High	4250 E. Tulare St, Fresno, CA 93702	2021
Sunnyside High	1019 S. Peach Ave, Fresno, CA 93727	2812
Total Enrollment-LCFF funding		**65,585**

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
Cesar Chavez Child Development Center		18
Duncan Preschool	4330 E. Garland Ave., Fresno, CA 93726	13
Heaton CDC	1307 E. Home Fresno, CA 93728	34
King CDC	1001 E. Florence Fresno, CA 93706	22
Roosevelt PACE	4250 E. Tulare St, Fresno, CA 93702	0
Scandinavian Child-Center	3350 N. Sierra Vista Fresno, CA 93701	32
Webster CDC	2600 E. Tyler Fresno, CA 93701	26
Lori Ann Infant Center		287
LaVera Williams Early Learning Center		36
Total Pre-school enrollment		**468**

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):

1. Current Year ADA (Traditional Method)

   Calculation: Total attendance in current year / Instructional days in current year
2. Prior Year ADA
3. 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 2026/27, 2027/28, and 2028/29. Starting in the 2025/26 budget year, the state offered 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:

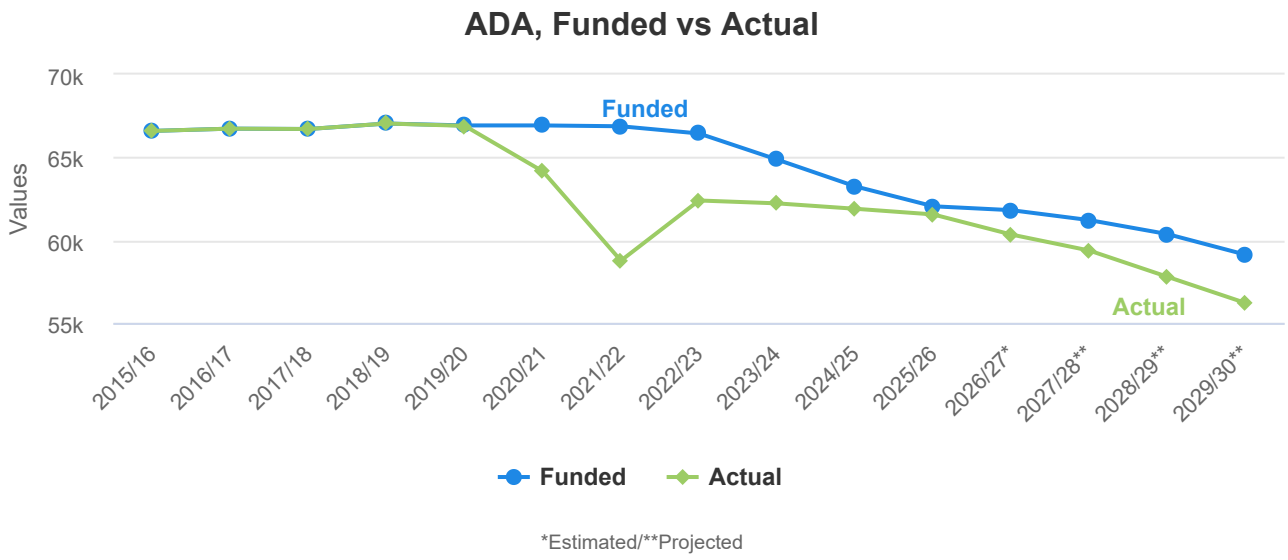
- Participation in the program must to voluntary
- Students must be under the immediate supervision and control of a certificated employee in the district
- Attendance must be tracked and reported separately from regular attendance
- Class size ratios cannot exceed 20 to 1, or 10 to 1 for TK/K programs
- 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
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	64,868	62,221
2024/25	63,250	61,895
2025/26	62,045	61,552
2026/27*	61,810	60,338
2027/28**	61,209	59,369
2028/29**	60,365	57,783
2029/30**	59,120	56,201

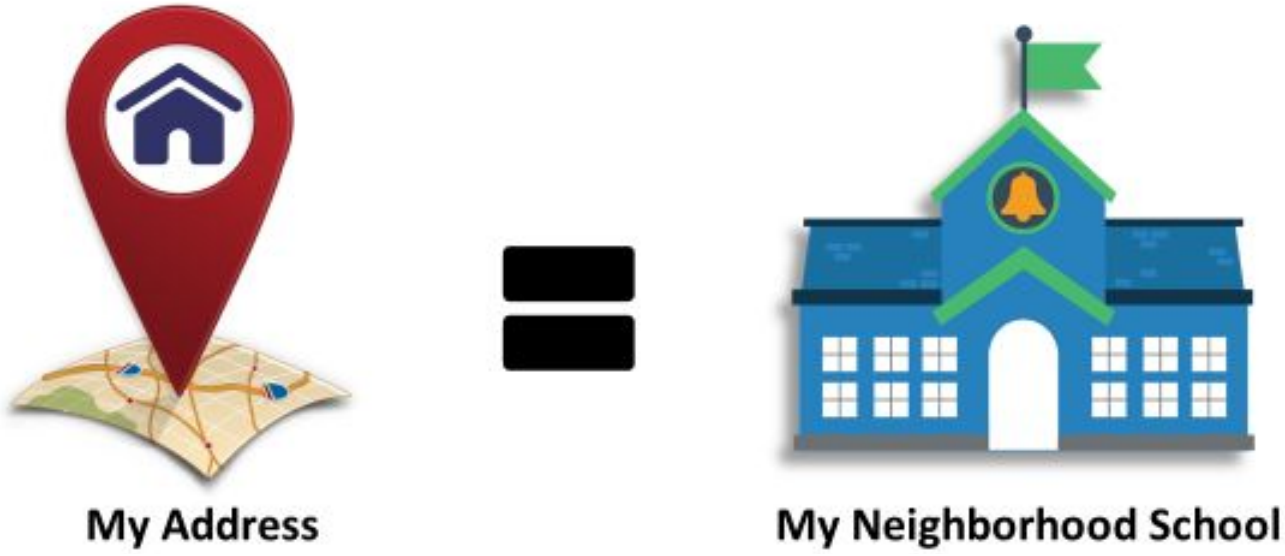
*Estimated/**Projected



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 by the first business day of December 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.



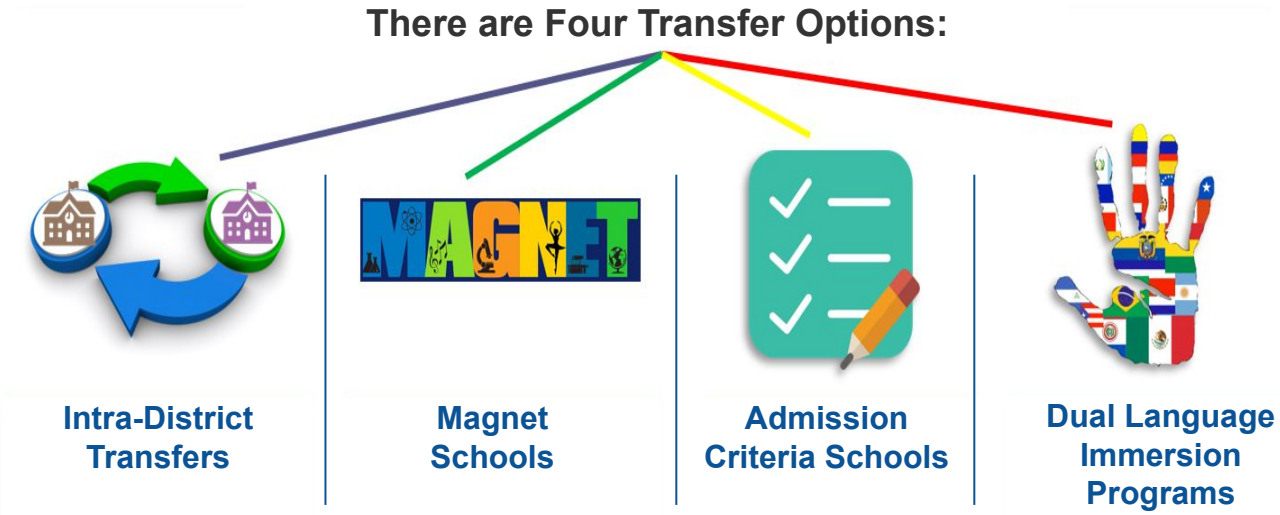
Neighborhood elementary schools feed into neighborhood middle schools that feed into neighborhood high schools. For families wanting to consider a different program, the district has four types of specializes programs.

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



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
• Transfer Application Deadline • Application entry to student information system	• Finalize Projected Enrollment for upcoming school year • Pre-registration of students	• Student placement for the following school year	• 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, 14 during 2024/25, 9 for 2025/26, and an additional 9 are planned for the 2026/27 budget year which will bringFresno Unified's total to 38 Community Schools - approximately one-third of the district's schools.

- Elementary Schools: Addams, Anthony, Ayer, Birney, Calwa, Columbia, Del Mar, Greenberg, Hamilton K-8, Heaton, Hidalgo, Holland, Jackson, Jefferson, King, Kirk, Lane, Lincoln, Mayfair, Norseman, Olmos, Pyle, Robinson, Rowell, Thomas, and Williams
- Middle Schools: Fort Miller, Gaston, Kings Canyon, Scandinavian, Sequoia, Tehipite, Terronez, Tioga, and Yosemite
- High Schools: Edison, McLane, and Roosevelt

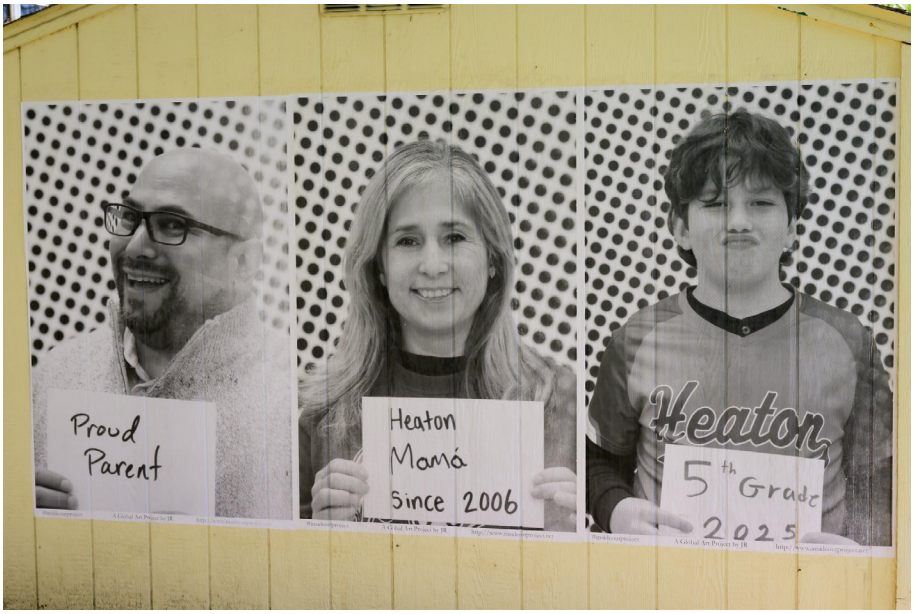
Each community school has a full-time Community School Coordinator who is a leader and strategic thinker that works in tandem with the principal, staff, students, families and community partners in developing and shaping a shared vision of their school. While all community schools share the four main 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 2026/27 school year the district continued to focus on making strategic reductions in management and classified positions (listed on the Central Office Position Recap). Certificated reductions were primarily due to declining enrollment. 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 and will continue to make adjustments as required.

In order to reduce the impact on our employees, the district implemented a Supplemental Retirement Plan to incentivize eligible employees to retire. The goal of the program was to generate savings or, at minimum, create no cost to the district by increasing the number of retirements. Employees that took advantage of this plan are eligible to receive 80% of their base salary for 2025/26 paid over five years.

This benefit encouraged a total of five hundred and seventy-three employees to enroll in the plan and submit resignation letters no later than June 30, 2026. Eligibility requirements were the following:

- Certificated Non-management, Certificated Management, Classified Non-Management, Classified Management, Supervisory and Confidential employee
- Employed for at least five consecutive years with the District and a minimum age of 55
- Remain in active paid status through the last day of assigned 2025/26 work calendar
- Resign from District employment on or before June 30, 2026

The district will make five annual payments into an annuity of $9.5 million each July with retirees receiving their payment starting in August of 2026. The NET savings to the District will be approximately $13.7 million over five years. Savings are calculated based on a combination of closing vacated positions and replacement salaries being lower due to placement on the salary schedule.

Central Office

In preparing for the 2026/27 budget year, the district focused on Central Office positions, focusing first on those that had vacancies through either retirement or resignations. For 2024/25 (61.3), FTEs were reduced; for 2025/26 (34.3); and for 2026/27 (141.3) were eliminated. Positions impacted included:

- Nutrition Services Assistants, Cook/Baker, Manager, Operator and Supervisors
- Classified Assistants/Specialists/Technicians, Customer Service Representatives, Job Developers and a Material Translator
- Manager I/II/III, Project Managers and Program Managers
- Department Office Managers and Secretaries
- Directors, Executive Directors, Executive Officers and Administrators
- Assistant Superintendents, Instructional Superintendents and Principals on Special Assignment

School Site Position Changes

As with the Central Office changes, the adjustments started in the 2024/25 budget year and carried forward into 2026/27; overall, there was a net increase of 167.30 FTEs in 2024/25, a net decrease of (24.50) FTEs for 2025/26, and a net decrease of (308.2) FTEs for budget year 2026/27. The primary changes were:

- Reduction of teachers based on reduced enrollment
- Reduction of Campus Safety Assistants
- Paraeducators
- Library Technicians
- School Liaisons
- Counselors

Cental Office Position Change Recap

Positions	2024/25	2025/26	2026/27
Administrative Analyst, Analyst I, Analyst II, Accountant	-2.00	-2.00	-1.60
Assistant Superintendent, Insructional Superintendent, Principal on Special Assignment	-1.00		-7.00
Child Development Supervisor			-4.00
Clinical School Social Worker, School Counselor, Guidance Learning Advisor	-4.00	-2.00	6.40
Coordinator I, Coordinator II, Plant Coordinator		1.00	-1.00
Director, Executive Director, Executive Officers, Administrator	1.00	-4.00	-8.00
Manager I, Manager II, Manager III, Project Manager, Program Manager	-7.00	-5.00	-13.00
Classified Assistants/Speicalists/Technicians, Customer Service Representative, Job Developer, and Material Translator	-13.50	-6.90	-66.40
Department Office Managers and Secretaries	-3.00	-3.00	-18.00
Mobile Maintenance Staff, Roofer, Operations Supervisor, And Transportation Dispatcher			-6.00
Mentoring Program Facilitator I		-1.00	-4.00
Nutrition Services Assistants, Cook/Baker, Manger, and Operator	7.40	1.00	-16.90
Occupational Therapist and Health Clinician			5.00
Software Developer and Telecom Operator		-1.40	-5.20
Teachers on Special Assignment, Literacy Coaches, Climate and Culture Specialist and Resource Specialist	-39.20	-11.00	-1.60
Grand Total	**-61.30**	**-34.30**	**-141.30**

School Site Position Change recap

Positions	2024/25	2025/26	2026/27
After School/Extended Day Lead		-5.30	
Bus Driver			-3.00
Campus Safety Assistants	41.00		-30.00
Counselors			-20.20
Custodians			-15.00
Library Media Technicians			-17.00
Nurse and Licensed Vocational Nurse	9.00	1.90	-8.00
Paraeducators*	70.30	5.10	-22.40
Principal and Vice Principal*	-3.00	-4.00	-16.00
Resource Counseling Assistants			-9.00
School Liaisons			-31.00
School Office Staff*			-3.10
Teacher on Special Assignment Designated Schools		-41.00	
Teachers*	50.00	18.80	-133.50
Grand Total	**167.30**	**-24.50**	**-308.20**

*Total 2026/27 FTE based on declining enrollment: (83.1)



Budgeted Staffing by Full Time Equivalent (FTE)

Budgeted FTE by Defined Employee Group	Category	2021	2022	2023	2024	2025	2026	2027
CRAFTS - Craft Worker Building Trades	Plant & Maintenance Support	33.00	33.00	34.00	35.00	35.00	35.00	35.00
FTA-TRADES, Crafts in FTA-BTU	Plant & Maintenance Support	117.00	117.00	85.00	136.00	136.00	136.00	134.00
FTA , Fresno Teachers Association	Certificated Teachers	3,980.31	4,214.99	4,225.82	4,211.06	4,246.85	4,231.40	4,156.79
FTA-MGT, FTA Management (new in 2024/25 - shifted from NREPM)	Certificated Management	0.00	0.00	0.00	0.00	245.50	243.50	228.20
FTA-TRDMGT, FTA Trades Management	FTA Trades Management					7.00	7.00	7.00
FTA-TRDSPV, FTA Trades Supervisory	FTA Trades Supervisory					7	7.00	7.00
NREPC, Not Represented Confidential	Confidential Administrative Support	20.06	19.06	22.06	25.06	24.06	23.06	19.06
NREPM, Not Represented Management	Management & Administration	771.02	876.57	1,036.07	1,125.72	884.72	882.20	837.22
NREPS, Not Represented Supervisory	Supervisors	57.50	52.50	50.50	58.50	52.50	52.50	50.00
NREP, Daily Charter	Daily Charter	26.81	28.81	22.81	24.81	23.81	22.81	21.81
SEIU, Operations SEIU	Operations Support	610.44	616.31	628.81	659.31	658.31	659.31	642.00
CSEAW, White Collar CSEA 125	Classified Employees	1,969.56	2,172.09	2,314.91	2,664.06	2,806.81	2,782.69	2,566.53
Grand Total		**7,585.70**	**8,130.33**	**8,419.98**	**8,939.52**	**9,127.56**	**9,082.47**	**8,704.61**

FTE is for General Fund, Budgeted Positions (Regular)

Budgeted Full Time Equivalent (FTE) by Function	2021	2022	2023	2024	2025	2026	2027
Ancillary Services	54.40	139.66	152.31	317.80	314.90	308.60	296.16
Attendance & Social Work Services	237.50	290.26	398.52	402.27	419.53	411.20	281.92
Board & Superintendent	25.06	27.06	25.06	28.06	26.06	25.06	30.06
Centralized Data Processing	14.00	12.56	11.00	12.00	0.00	0.00	0.00
Community Services	41.23	38.01	15.81	1.00	1.00	1.00	1.00
Enterprise	0.28	0.27	0.16	0.14	0.00	0.14	0.00
Guidance & Counseling Services	120.05	143.01	153.14	158.39	149.41	149.31	134.26
Health Services	141.04	148.60	150.08	180.20	185.97	188.95	162.26
In House Instructional Staff Development	14.75	18.75	17.00	17.00	20.00	19.00	16.00
Information Technology Combined	56.25	59.25	58.00	67.00	81.00	81.00	76.00
Instruction	3351.46	3487.87	3486.34	3477.93	3519.39	3501.39	3331.44
Instructional Administration of Special Projects	22.49	22.95	22.50	21.00	20.00	20.00	17.00
Instructional Library, Media & Technology	138.69	156.75	157.94	162.69	158.69	155.25	131.75
Instructional Supervision & Administration	196.50	228.71	326.54	275.62	255.71	257.34	228.31
Other General Administration	190.93	210.72	261.83	271.18	270.66	264.60	437.77
Other Instructional Resources	88.80	92.74	97.39	96.55	80.04	80.10	71.00
Other Pupil Services	23.87	21.86	22.12	29.12	21.74	21.74	20.74
Other Specialized Instructional Services: Special Education	157.24	166.86	164.46	164.84	168.40	171.02	175.05
Parent Participation	17.75	16.38	16.00	20.00	18.00	18.00	10.00
Plant Maintenance & Operations	704.84	709.71	690.31	777.31	777.31	777.31	760.80
Psychological Services	82.20	92.90	114.00	112.00	112.40	112.00	108.00
Pupil Testing Services	4.60	4.60	4.60	4.60	4.60	2.80	0.00
Pupil Transportation Combined	115.00	115.00	115.00	115.00	115.00	115.00	111.00
Resource Specialist: Special Education	227.88	237.13	239.69	234.63	248.50	241.75	222.38
Safety & Security	112.45	135.88	138.20	193.04	231.85	230.45	193.25
School Administration	496.53	514.00	509.98	535.21	532.40	520.71	503.71
Separate Classes: Special Education	862.35	948.35	990.94	1172.75	1308.63	1325.13	1330.94
Supplemental Aids & Services: Special Education	61.94	60.75	61.69	58.25	67.38	62.56	53.81
Grand Total	**7560.08**	**8100.59**	**8400.61**	**8905.58**	**9108.57**	**9061.41**	**8704.61**

Elementary School Baseline Staffing

Description	Elementary School Baseline Staffing
Classroom Teachers	TK = 1 teacher to 24 students K-3rd Grade = 1 teacher to 23 students (was 24) 4th to 6th Grade = 1 teacher to 28 students (was 29) Elimination of combination classes in TK-6th grade where sufficient permanent classrooms are available; Teacher choice of augmentation aide or up to $5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or more
Classroom Aides	Kindergarten classrooms = 2 to 3 (6-hour aides)
Custodial	3 to 5 based on school square footage
Safety	Campus Safety
Clerical	Office Manager Office Assistant(s) = 1 to 2 FTE Library Technician Home School Liasion 0.5 FTE (1.0 FTE in 2025/26)
Health Care Professionals	School Psychologist Registered Nurse (1 to 3 days/week) Licensed Vocational Nurse or Health Assistant (2 to 4 days/week) TK Staffing based on student medical support needs
Administration	Principal 1 to 2 Vice Principals

Middle School Baseline Staffing

Description	Middle School Baseline Staffing
Classroom Teachers	1 teacher to 27 students; Teacher choice of augmentation aide or up to $5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or 4 or more students
Additional Teachers	Middle School Redesign = 1.0 to 6.0 certificated FTE (1.0 to 8.0 certificated FTE in 25/26) Transition Teacher = 1.0 FTE Campus Culture = 0.4 FTE School Climate = 0.6 FTE
Safety	Campus Safety = 1.0 to 2.75 FTE (3.0 to 4.0 in 25/26)
Custodial	3.0 to 6.0 FTE based on school square footage (4.0 to 7.0 FTE in 25/26)
Clerical	Office Manager Office Assistant(s) = 0.4375 to 2.0 FTE Attendance Records Assistant Home School Liasion
Health Care Professionals	School Psychologist Registered Nurse = 1.0 FTE Licensed Vocational Nurse (2 to 3 days/week) Staffing based on student medical support needs
Administration	Principal Vice Principals 1 to 3 (1 to 2 Vice Principals in 25/26) Guidance Learning Advisor (coverted to VPs for 26/27) Counselor 1.0 FTE (2.0 to 2.6 FTE in 25/26)

High School Baseline Staffing

Description	High School Baseline Staffing
Classroom Teachers	1 teacher to 28 students (teacher choice of augmentation aide or up to $5,000 annual stipend if exceeding Classroom guidlines of 1-3 student or 4 or more students)
Additional Teachers	Professional Learning Updraft System "PLUS" Teams = 1.0 FTE (2.0 to 3.0 FTE 25/26) Targeted Improvement Actions = 1.0 to 7.0 FTE (5.0 to 7.0 FTE in 25/26) Librarian
Safety	School Resource Officer and Probation Officer Campus Safety = 9.0 to 10.0 FTE (7.0 to 11.0 FTE in 25/26)
Custodial	6.0 to 15.0 FTE based on school square footage; 2.0 FTE based on Physical Education
Clerical	Office Manager, Registrar, Assistant Registrar and Financial Technician Office Assistant(s) = 1.0 to 5.0 FTE Attendance Records Assistant = 2.0 FTE Library Technician
Health Care Professionals	School Psychologist = 2.0 FTE Registered Nurse = 1.0 FTE Licensed Vocational Nurse = 0.875 to 1.75 FTE (based on medical support needs)
Administration	Principal Vice Principal(s) = 1.0 to 6.0 FTE (2.0 to 6.0 FTE in 25/26) Counselor(s) = 3.0 to 10.0 FTE (3.0 to 11.0 FTE in 25/26) 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, 2023/24, and 2024/25 (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 (2024/25) was similar to the prior year due to the continued investment in certificated teachers to support class size reduction and learning recovery.

	ADA				Teacher Salary Schedule FTE				RATIO			
District Name	2021-22	2022-23	2023-024	2024-25	2021-22	2022-23	2023-24	2024-25	2021-22	2022-23	2023-24	2024-25
Fresno Unified	58,759	62,395	62,168	61,810	4,395.14	4,006.00	3,992.40	4,058.60	13.37	15.58	15.57	15.23
Clovis Unified	39,396	40,246	40,314	41,382	1,965.17	1,948.00	1,978.87	2,018.65	20.05	20.66	20.37	20.50
Central Unified	14,120	14,283	14,710	14,721	704.80	726.00	693.85	700.00	20.03	19.67	21.20	21.03
Madera Unified	17,661	18,494	18,639	18,436	1,088.00	1,135.00	1,180.20	1,203.70	16.23	16.29	15.79	15.32
Sanger Unified	12,088	12,383	12,519	12,533	667.40	657.00	658.13	657.30	18.11	18.85	19.02	19.07
Elk Grove Unified	56,175	57,295	58,788	59,489	3,175.80	2,841.00	2,856.58	2,860.94	17.69	20.17	20.58	20.79
Long Beach Unified	59,927	59,480	58,845	57,535	3,303.71	3,272.00	3,293.64	3,150.44	18.14	18.18	17.87	18.26
San Bernardino Unified	39,754	41,276	40,886	40,419	2,704.00	2,532.00	2,751.00	2,966.00	14.70	16.30	14.86	13.63
Corona-Norco Unified	47,543	47,689	47,607	46,857	2,447.10	2,453.00	2,230.20	2,277.70	19.43	19.44	21.35	20.57
San Francisco Unified	44,706	44,905	45,315	45,172	3,652.23	3,916.00	4,389.14	3,263.46	12.24	11.47	10.32	13.84
Sacramento Unified	34,177	35,138	35,061	34,769	2,169.26	2,105.00	2,112.16	2,225.19	15.76	16.69	16.60	15.63

Source: School Services of California 2024/25 SABRE report

Total ADA by Fiscal Year with % change- District Comparison 2020/21 vs 2024/25						
Comparative Districts	% change ADA 2020-21 to 2024-25	2020/21	2021/22	2022/23	2023/24	2024/25
Elk Grove Unified	-2.20%	60,677	56,078	56,930	58,635	59,341
Clovis Unified	-2.51%	41,556	38,614	39,432	40,318	40,513
San Juan Unified	-2.60%	37,365	33,898	34,480	35,552	36,393
Corona-Norco Unified	-7.38%	50,621	47,531	47,675	47,629	46,883
Fresno Unified	**-7.56%**	**66,876**	**58,728**	**62,244**	**62,183**	**61,819**
San Diego Unified	-9.18%	97,423	85,493	86,180	87,678	88,482
San Francisco Unified	-9.91%	50,188	44,681	44,874	45,341	45,215
Oakland Unified	-10.38%	33,910	29,451	29,922	30,253	30,389
San Bernardino City Unified	-11.86%	45,864	39,746	41,276	40,892	40,423
Sacramento City Unified	-12.17%	38,115	32,569	33,630	33,762	33,477
Capistrano Unified	-14.31%	44,485	39,657	39,076	38,759	38,118
Long Beach Unified	-15.54%	68,150	59,913	59,463	58,860	57,561
Santa Ana Unified	-23.22%	43,540	36,226	36,588	35,322	33,429

Source: CADIE 2024-25 report (most recent)

Per Pupil Expenditures

School Type	2026/27 Rates	2026/27 Amount
Instructional Supplies *		
Elementary Schools	$14.95 per student plus $3,600 per site	$817,702
Middle Schools	$37.13 per student	$343,806
High Schools	$51.35 per student	$814,000
Alternative Education	$50.96 per student	$50,000
Special Ed	$51.35 per student	$14,400
Sub-Total		**$2,039,908**

* 90% of instructional supply funds support classroom instruction

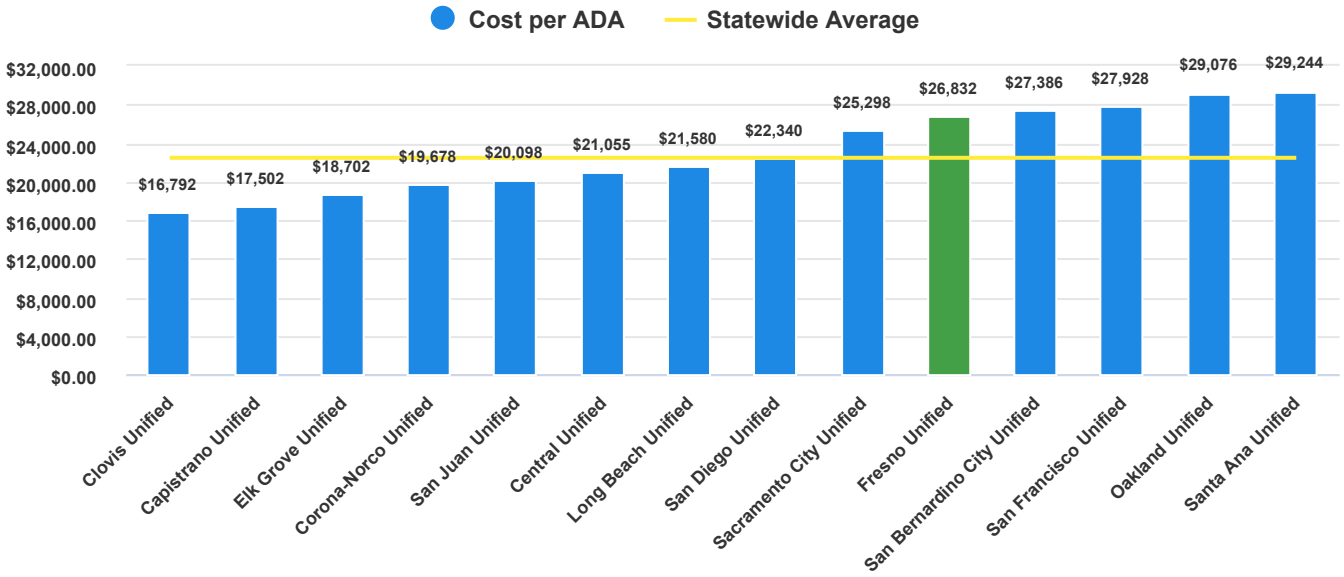
Library Supplies		
Elementary Schools	$11,000 per site	
Middle Schools	$15,750 per site	
High Schools	$21,000 per site	
Alternative Education	$10,500 per site	
Sub-Total		**$-**

Per Teacher Classroom Allocation		
All	$900 per teacher	$3,927,131
Sub-Total		**$3,927,131**
Total School Site Instructional Supplies		**$5,967,039**

School Type	2026/27 Amount
Extra-Curricular / Co Curricular	
All Schools	$20,310,280
Sub-Total	**$20,310,280**

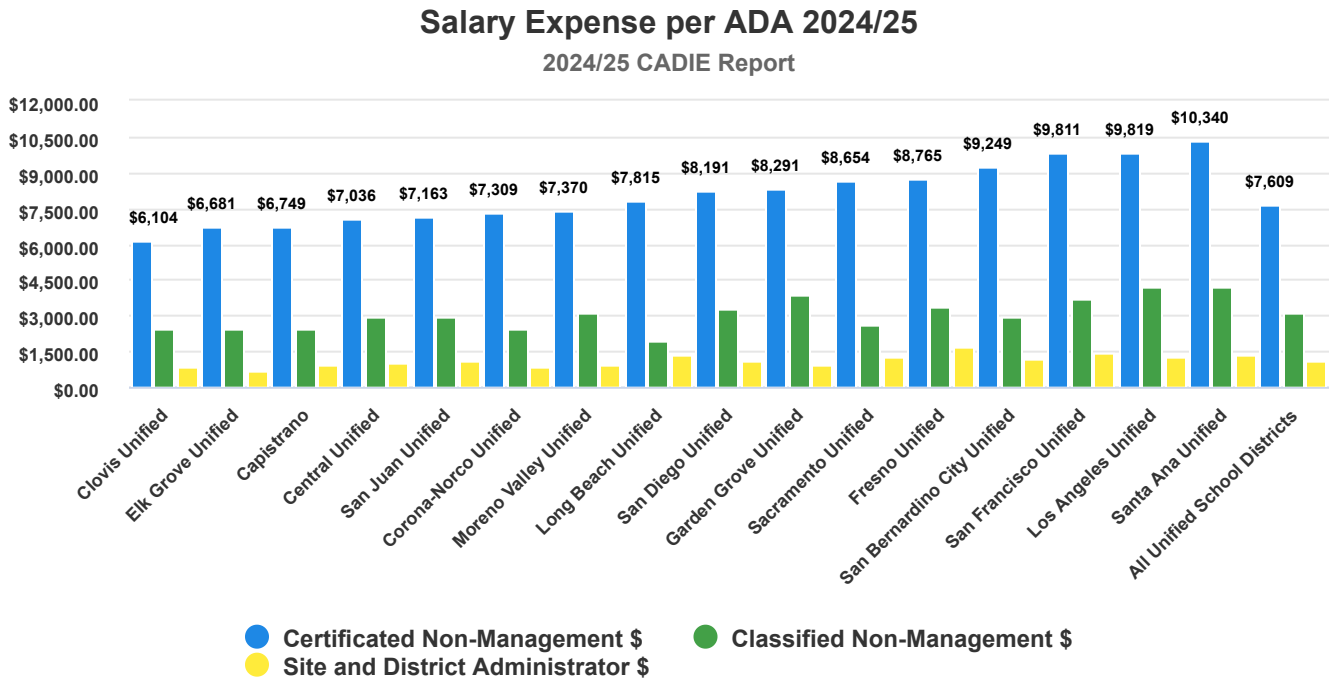
Site Allocations - Prioritized by the School Site Council	
All Schools	$34,000,000
Sub-Total	**$34,000,000**
Grand Total	**$60,277,319**

Expense per ADA/Student



2024/25 CADIE Report

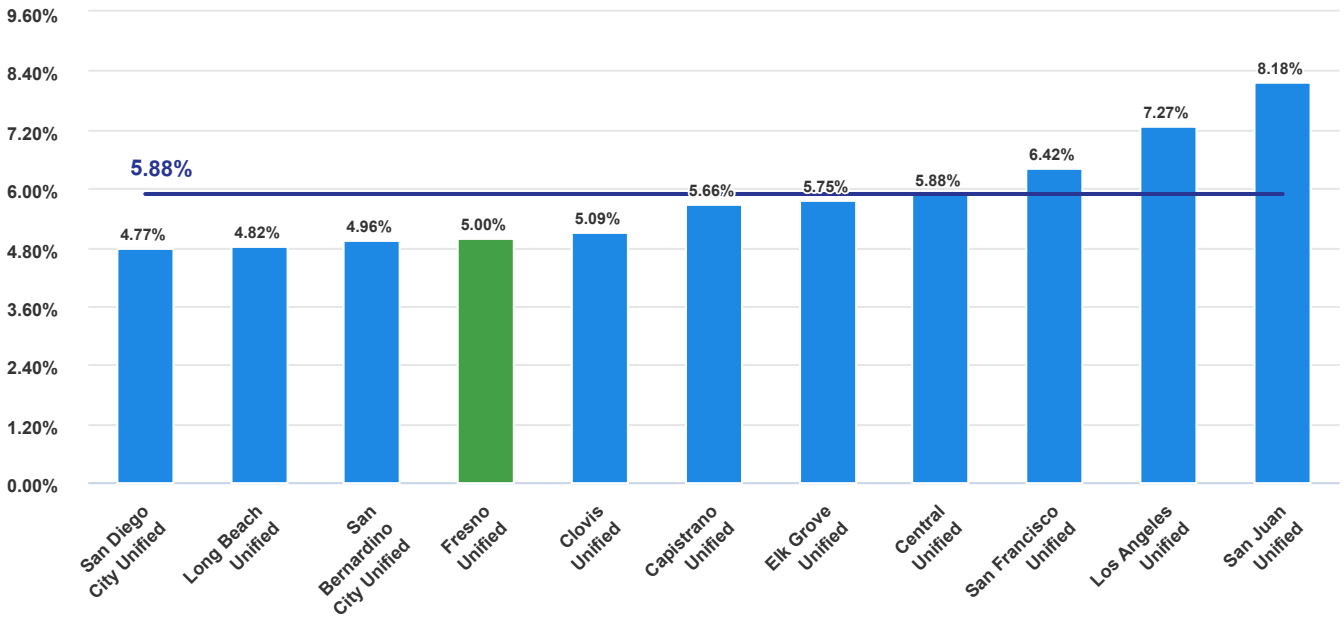



Salary Expense per ADA 2024/25
2024/25 CADIE Report
$12,000.00
$10,500.00
$9,000.00
$7,500.00
$6,000.00
$4,500.00
$3,000.00
$1,500.00
$0.00
$6,104
$6,681
$6,749
$7,036
$7,163
$7,309
$7,370
$7,815
$8,191
$8,291
$8,654
$8,765
$9,249
$9,811
$9,819
$10,340
$7,609
Clovis Unified
Elk Grove Unified
Capistrano
Central Unified
San Juan Unified
Corona-Norco Unified
Moreno Valley Unified
Long Beach Unified
San Diego Unified
Garden Grove Unified
Sacramento Unified
Fresno Unified
San Bernardino City Unified
San Francisco Unified
Los Angeles Unified
Santa Ana Unified
All Unified School Districts
Certificated Non-Management $
Classified Non-Management $
Site and District Administrator $

Central Administration Ratio - 2024/25 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 5.0% which is 0.881.11% lower than the average ratio of 5.88%. If Fresno Unified was at the average ratio, the district would be spending $14.3 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 2024/25 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)

Measure H

Measure H was approved by 64.48% of the voters on November 5, 2024; it authorized 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	$ 5,474,277	$ -	$ -	$ 5,474,277
Projects in Construction	17,625,924	-	-	17,625,924
Completed Projects	-	-	-	-
Total	**$ 23,100,201**	**$ -**	**$ 0**	**$ 23,100,201**
Total Impact to Measure H (May 2026)	**$ 23,100,201**			

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	$ 3,905,972	$ -	$ -	$ 3,905,972
Projects in Construction	30,104,856	-	-	30,104,856
Completed Projects	273,925,151	-	20,634,074	294,559,225
Total	**$ 307,935,979**	**$ -**	**$ 20,634,074**	**$328,570,053**
Total Impact to Measure M (May 2026)	**$ 307,935,979**			

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

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:

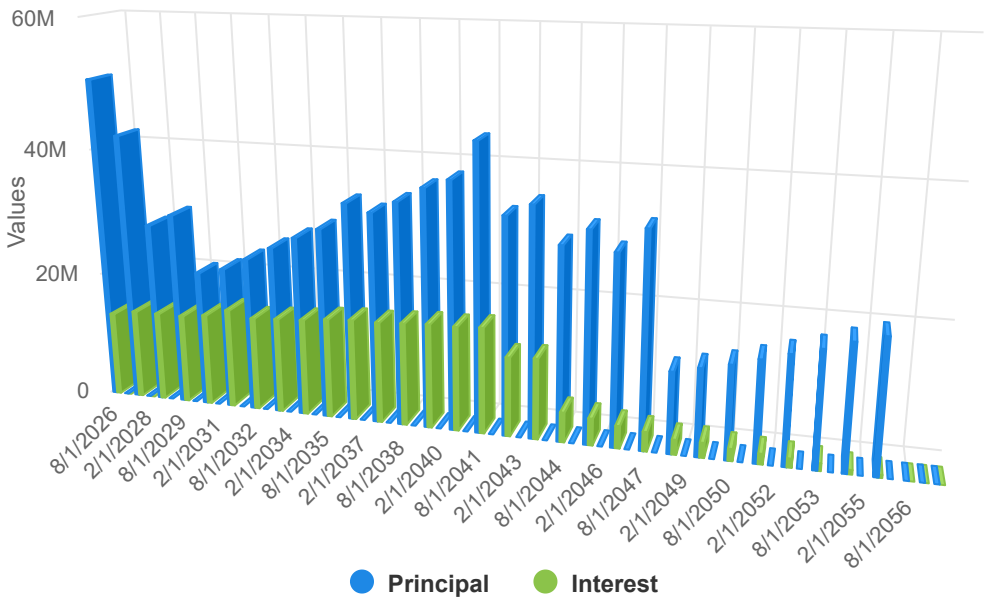
The District has monitored its compliance with post-issuance requirements, including:

- 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 Amortization Table

Year	Principal	Interest
8/1/2026	50,745,694.00	13,370,919.00
8/1/2027	42,287,860.00	14,215,763.00
8/1/2028	28,400,260.00	14,020,354.00
8/1/2029	30,337,406.00	14,017,898.00
8/1/2030	21,365,289.00	14,508,652.00
8/1/2031	22,240,419.00	15,826,169.00
8/1/2032	24,314,054.00	14,870,473.00
8/1/2033	26,316,184.00	15,094,615.00
8/1/2034	28,153,639.00	15,293,173.00
8/1/2035	29,826,577.00	15,783,568.00
8/1/2036	34,092,233.00	15,976,275.00
8/1/2037	32,837,470.00	16,115,872.00
8/1/2038	34,907,282.00	16,284,137.00
8/1/2039	37,241,324.00	16,435,685.00
8/1/2040	38,689,816.00	16,571,288.00
8/1/2041	44,510,574.00	16,721,837.00
8/1/2042	33,827,043.00	12,470,393.00
8/1/2043	35,823,129.00	12,796,829.00
8/1/2044	30,130,000.00	4,822,533.00
8/1/2045	32,690,000.00	4,225,655.00
8/1/2046	29,695,000.00	3,586,323.00
8/1/2047	33,525,000.00	3,008,642.00
8/1/2048	12,605,000.00	2,470,547.00
8/1/2049	13,580,000.00	2,244,600.00
8/1/2050	14,640,000.00	1,989,475.00
8/1/2051	15,745,000.00	1,714,238.00
8/1/2052	16,910,000.00	1,418,038.00
8/1/2053	18,140,000.00	1,099,719.00
8/1/2054	19,435,000.00	758,050.00
8/1/2055	20,780,000.00	391,788.00

Bond Amortization/Repayment Schedule



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 and 'A+' from Standard & Poor's. 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-	
	Baal	BBB+	Lower medium grade
	Baa2	BBB	
	Baa3	BBB-	
Non-Investment grade	Bal	BB+	Speculative
	Ba2	BB	
	Ba3	BB-	
	Bl	B+	Highly speculative
	B2	B	
	B3	B-	
	Caal& below	CCC+ & below	Extremely speculative/Default

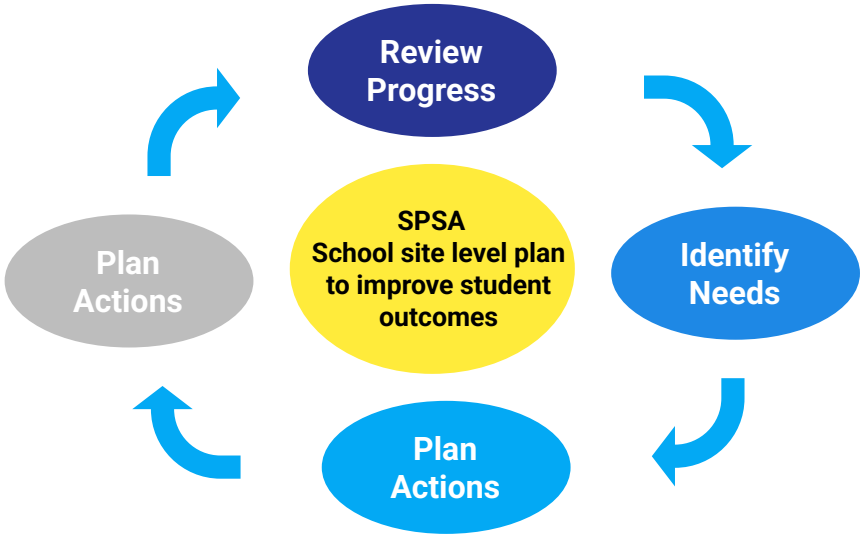
School Site Councils and the School Plan for Student Achievement (SPSA)

The school site council (SSC) 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 SSC are elected by their peers. For example, parents elect the parent representatives. SSCs are required to have a minimum of 10 members. A school may operate with more than the minimum 10 members. However, regardless of the number of members on the SSC, there must be parity between the school staff members and the parent/community/student members. Additionally, for the school staff members, the classroom teachers must be in the majority. Secondary schools must include at least one parent/community member and one student; the composition of the remaining parent/community/student members is determined by the site. Below is an example of SSC compositions demonstrating parity for 10 and 12 members:

Role	Example 1	Example 2
School Staff Members: Principal or designee	1	1
School Staff Members: Classroom teachers	3	4
School Staff Members: Other school personnel	1	1
Parent/Community/Student members	5	6
Total Membership	10	12

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.

Data Driven Components



2026/27 **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 social/emotional supports for students, academic supports for students and teachers, and resources to connect with parents and families.

Note: While a decrease in site funded positions is reflected, the district will continue ongoing support to sites with district funded positions. A summary of the SPSA funded positions is shown below with recent data included.

Prioritization of Supplemental Postions

	2023/24	2024/25	2025/26	2026/27*
Teachers	48	34	39	31
Student Classroom Supports	35	32	29	23
Social/Emotional Supports	52	52	51	49
Family and Community Engagement/ Liaison Postions	19	18	16	14
Admin/Office Support	2	2	2	1
Safety and Security	3	4	4	4
After School Supports	1	1	2	1
Totals	**160.0**	**143**	**143**	**123**

*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:

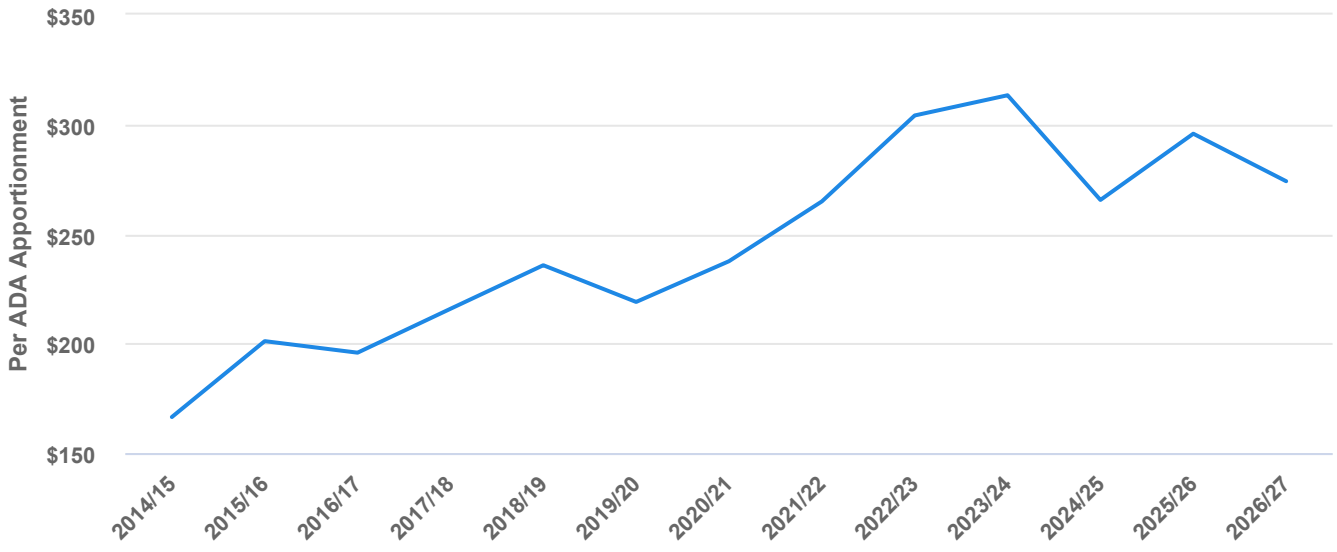
- K–12 school districts
- Charter schools
- County offices of education
- California Community College
- California State University
- University of California
- Other specialized schools and educational institutions

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 2025/26 per ADA amount is an estimate based on the 1st-3rd quarters plus the estimated 4th quarter allocations. Based on revenue projections from the California State Lottery Commission,

K-12 California State Lottery Revenue Allocations per ADA



2025/26 and 2026/27 are estimates

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 EnglishProficient (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

	2023	2024	2025
Novice English Learner	76%	80%	75%
Intermediate English Learner	15%	13%	14%
Intial Fluent English Proficicent	9%	7%	10%

English Language Proficiency for Initial ELPAC - STATE

	2023	2024	2025
Novice English Learner	15%	13%	71%
Intermediate English Learner	15%	13%	14%
Intial Fluent English Proficicent	70%	74%	16%

English Language Proficiency for Summative ELPAC - FUSD

	2023	2024	2025
Level 1 - Beginning to Develop	22%	26%	25%
Level 2 - Somewhat Developed	34%	33%	31%
Level 3 - Moderately Developed	32%	32%	32%
Level 4 - Well Developed	12%	10%	11%

English Language Proficiency for Summative ELPAC - STATE

	2023	2024	2025
Level 1 - Beginning to Develop	20%	24%	24%
Level 2 - Somewhat Developed	29%	29%	28%
Level 3 - Moderately Developed	34%	33%	32%
Level 4 - Well Developed	17%	15%	16%

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)

ELA - FUSD

	2023	2024	2025
Level 1 - Standard Not Met	43%	42%	40%
Level 2 - Standard Nearly Met	23%	23%	23%
Level 3 - Standard Met	22%	23%	23%
Level 4 - Standard Exceeded	11%	12%	14%

ELA - STATE

	2023	2024	2025
Level 1 - Standard Not Met	31%	31%	29%
Level 2 - Standard Nearly Met	22%	22%	22%
Level 3 - Standard Met	26%	26%	27%
Level 4 - Standard Exceeded	21%	21%	22%

MATH - FUSD

	2023	2024	2025
Level 1 - Standard Not Met	52%	50%	48%
Level 2 - Standard Nearly Met	25%	25%	25%
Level 3 - Standard Met	15%	16%	16%
Level 4 - Standard Exceeded	9%	10%	11%

MATH - STATE

	2023	2024	2025
Level 1 - Standard Not Met	41%	41%	39%
Level 2 - Standard Nearly Met	24%	24%	24%
Level 3 - Standard Met	17%	18%	18%
Level 4 - Standard Exceeded	17%	18%	19%

SCIENCE - FUSD

	2023	2024	2025
Level 1 - Standard Not Met	26%	25%	23%
Level 2 - Standard Nearly Met	58%	58%	59%
Level 3 - Standard Met	13%	13%	14%
Level 4 - Standard Exceeded	3%	4%	4%

SCIENCE- STATE

	2023	2024	2025
Level 1 - Standard Not Met	16%	15%	14%
Level 2 - Standard Nearly Met	54%	54%	53%
Level 3 - Standard Met	21%	21%	22%
Level 4 - Standard Exceeded	9%	10%	11%



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%	43.4%	41.6%
English Learners	13.7%	27.8%	23.9%	23.7%
Foster Youth	20.9%	33.3%	34.2%	30.9%
Low-Income	28.8%	42.5%	41.8%	38.8%
Mathematics				
All	21.2%	40.4%	39.2%	31.2%
English Learners	9.3%	28.1%	25.9%	19.3%
Foster Youth	10.1%	29.4%	25.5%	20.1%
Low-Income	18.8%	37.6%	37.7%	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 Dashoboard.

*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.

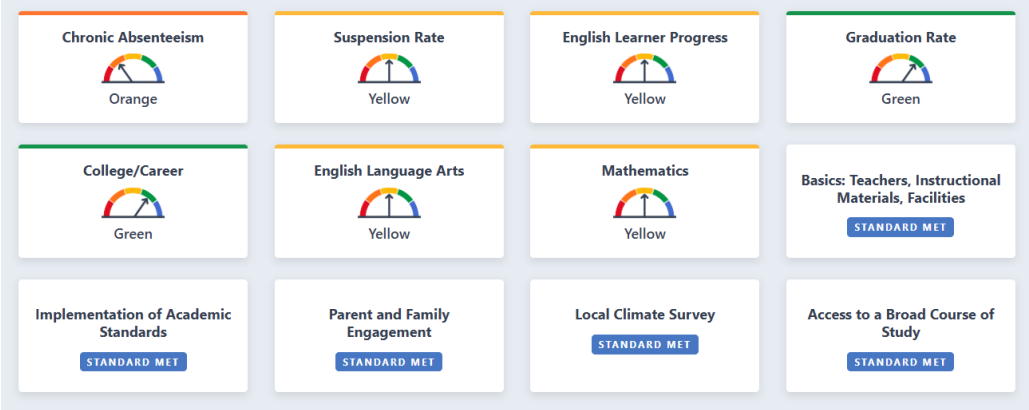
- Basic Conditions
  - Teacher qualifications, safe and clean buildings, textbooks for all students
- Implementation of Academic Standards
- School Climate Surveys
  - Student safety, connection to the school
- Parent Involvement and Engagement
- Access to Courses

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.

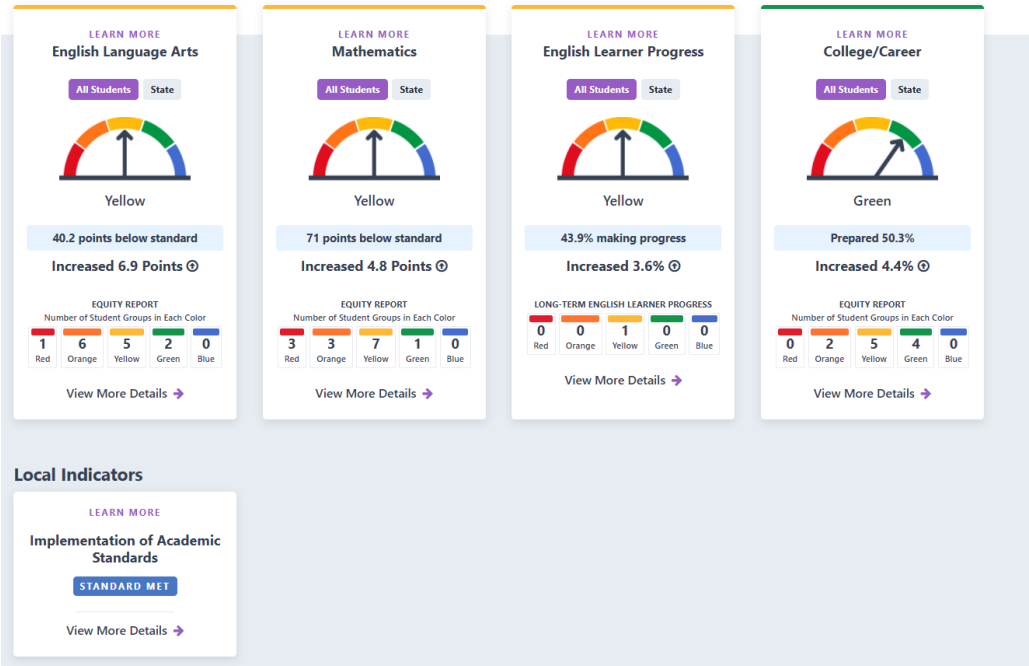
The California School Dashboard can be found at: Fresno Unified Summary | California School Dashboard (CA Dept of Education)



FRESNO UNIFIED

Academic Performance

View Student Assessment Results and other aspects of school performance.



Local Indicators

FRESNO UNIFIED

Academic Engagement

See information that shows how well schools are engaging students in their learning.

LEARN MORE

Chronic Absenteeism

All Students | State



Orange

29.4% chronically absent

Declined 0.9%

EQUITY REPORT

Number of Student Groups in Each Color

4	9	1	0	0
Red	Orange	Yellow	Green	Blue

View More Details

LEARN MORE

Graduation Rate

All Students | State



Green

90.8% graduated

Increased 4.6%

EQUITY REPORT

Number of Student Groups in Each Color

0	0	4	7	0
Red	Orange	Yellow	Green	Blue

View More Details

Local Indicators

LEARN MORE

Access to a Broad Course of Study

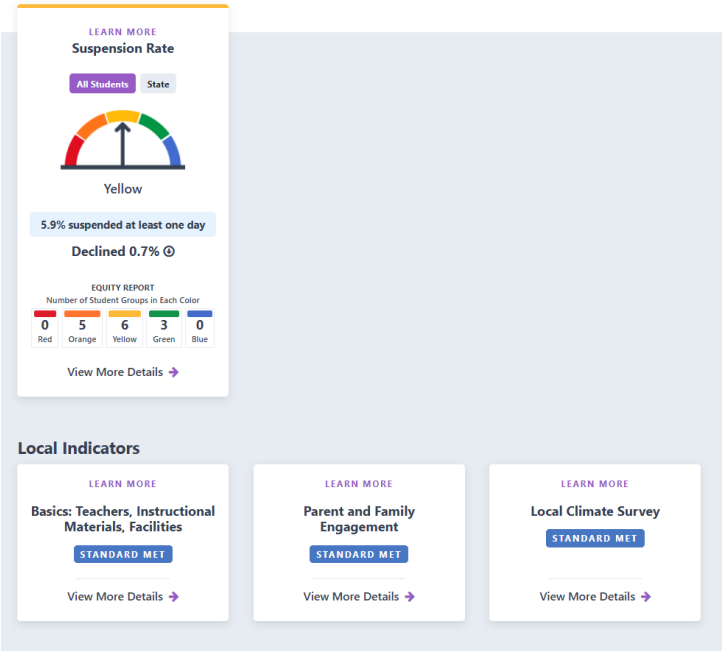
STANDARD MET

View More Details

FRESNO UNIFIED

Conditions & Climate

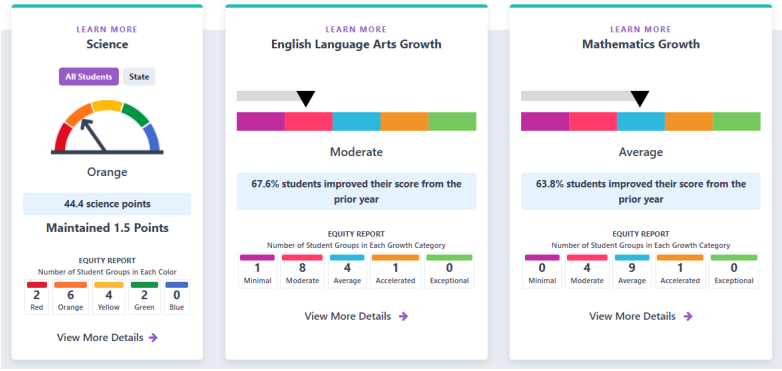
View data related to how well schools are providing a healthy, safe and welcoming environment.



FRESNO UNIFIED

Informational Purposes

Explore the following data elements presented for informational purposes only. These data are not used for accountability determinations.

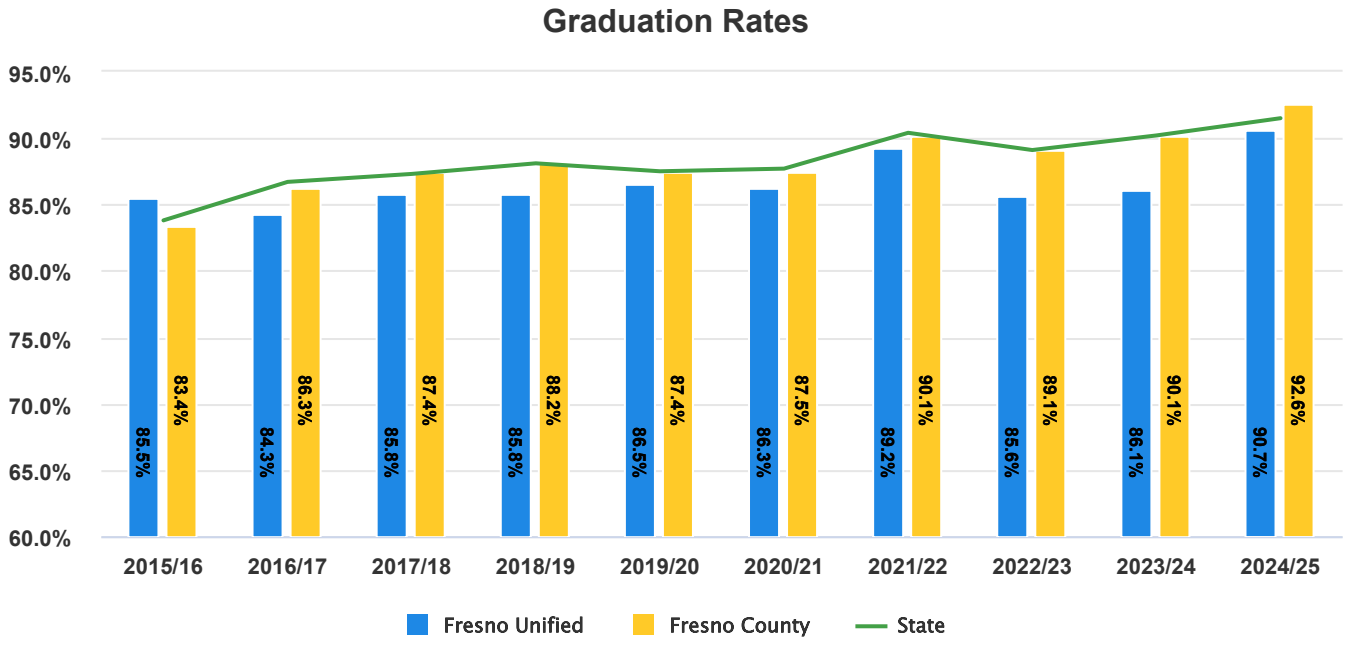


English Learner Results

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%	43.9%	52.8%
English Learner Redesignation	6.6%	13.3%	14.8%	10.0%

***Source:** FUSD LCAP Plan 2026/27



Source: DataQuest (CA Dept of Education), 4-year Adjusted Cohort Graduation Rate (2024/25 most recent year certified)

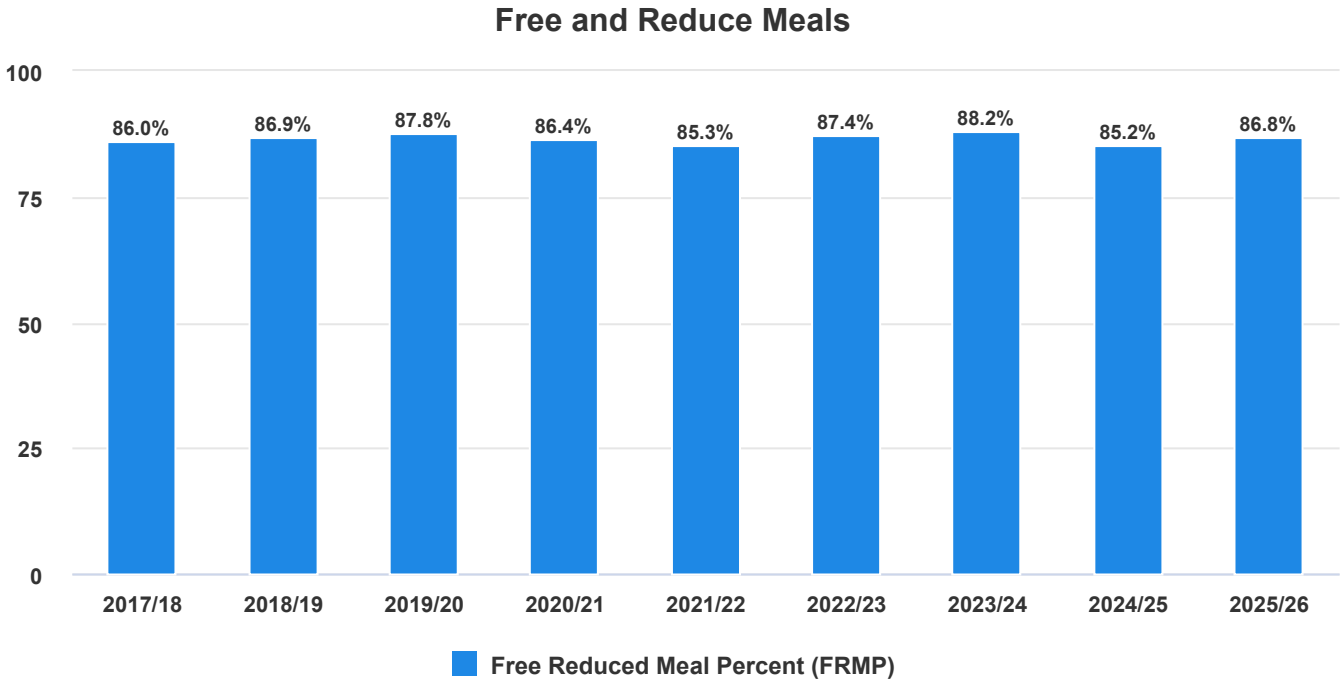


Free and Reduced Price Meal Historical Data

Fiscal Year	Total Enrollment	Unduplicated Eligible Free/ Reduced Meal Counts	Free Reduced Meal Percent (FRMP)
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	67,810	57,807	85.2%
2025/26	66,824	58,007	86.8%

*Chart shows eligibile count, however ALL Fresno Unified Students receive free meals

Data **Source:** CALPADS Unduplicated Pupil Counts (UPC) for Grades K-12 (2025-26)



Free/Reduced Meals, Minority, and English Learner % - District Comparison				
Comparative Districts	% Free and Reduced Meals	% Minority	% English Learners	Total Enrollment
San Diego Unified	59.72%	75.84%	15.39%	95,175
Fresno Unified	86.82%	92.81%	19.30%	67,819
Elk Grove Unified	58.84%	85.50%	16.76%	63,159
Long Beach Unified	60.19%	88.24%	16.05%	62,644
Corona-Norco Unified	71.43%	79.87%	13.35%	49,487
San Francisco Unified	54.52%	86.59%	25.01%	48,902
San Bernardino City Unified	92.25%	96.22%	21.35%	44,192
Clovis Unified	46.76%	70.35%	4.71%	42,872
Capistrano Unified	35.27%	48.90%	8.52%	40,358
San Juan Unified	58.18%	54.80%	21.59%	39,200
Sacramento City Unified	63.27%	81.88%	19.23%	36,423
Santa Ana Unified	90.25%	99.17%	38.36%	35,673
Oakland Unified	81.38%	88.44%	32.19%	33,838

Source: CADIE 2024-25 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 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 for autism and severely disabled students.

The state has recognized that the funding formula for Special Education Services has been inadequate to meet the needs of this growing student population. As a result, the 2026/27 budget includes an increase to the base rate from $999 to $1,340 per funded ADA - approximately $2.4 billion in ongoing statewide support from the 2025 Budget Act.

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:

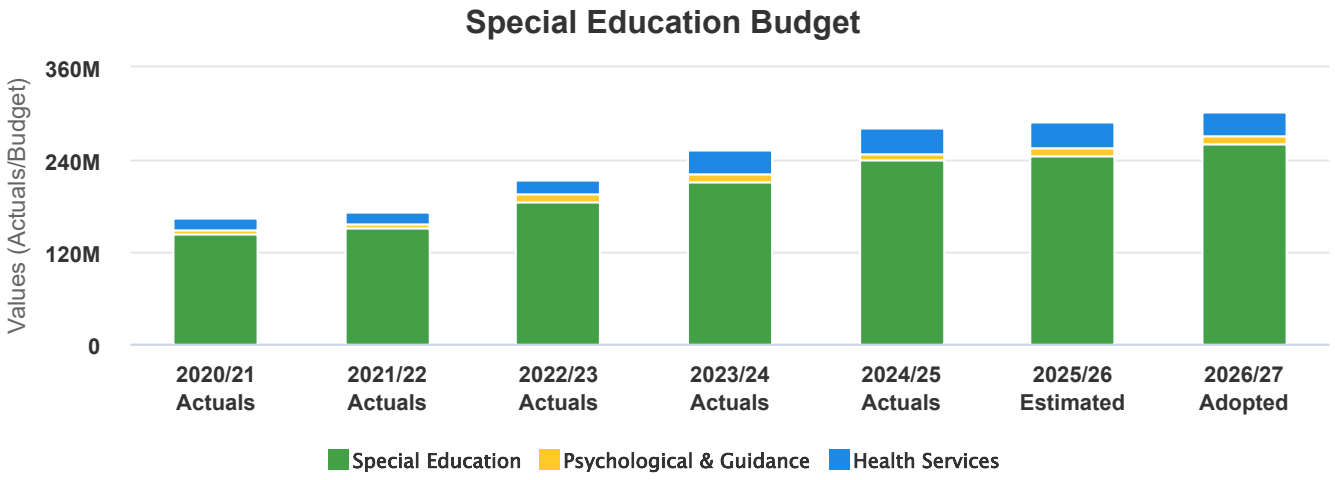
1. Advising the policy and administrative entity of the district, special education local plan area, or county office, regarding the development, amendment, and review of the local plan. The entity shall review and consider comments from the community advisory committee.
2. Recommending annual priorities 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, newsletters 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
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Health Services	$ 16,097,699	$ 16,029,000	$ 19,430,000	$ 31,420,000	$ 32,160,000	$ 32,210,000	$ 29,610,000
Pychological & Guidance Services	3,338,836	4,635,000	8,970,000	10,920,000	9,410,000	10,590,000	10,960,000
Special Education	144,759,414	150,730,000	185,590,000	210,280,000	239,350,000	246,140,000	261,240,000
Total	**$ 164,195,949**	**$ 171,394,000**	**$ 213,990,000**	**$ 252,620,000**	**$ 280,920,000**	**$ 288,940,000**	**$ 301,810,000**





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 Fresno Unified School District, approximately 88.2% of students are economically disadvantaged.****

The breakdown of poor residents in Fresno (% within their given race identification) is Native Hawaiian (36.4%), Other Race (20.8%), American Indian (26.3%), Hispanic or Latino (20.1%), Black (31.0%), 2+ races (21.7%), Asian (14.8%), and White (12.2%).* 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, July 2024.

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

Income and Poverty Comparison

	City of Fresno	City of Clovis	Fresno County	State	US
Per Capita Income***	$ 32,519	$ 44,253	$ 32,963	$ 49,513	$ 44,673
Median Household Income***	$ 70,991	$ 99,241	$ 74,201	$ 99,122	$ 80,734

Salary Increases

Fresno Unified prides itself on 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

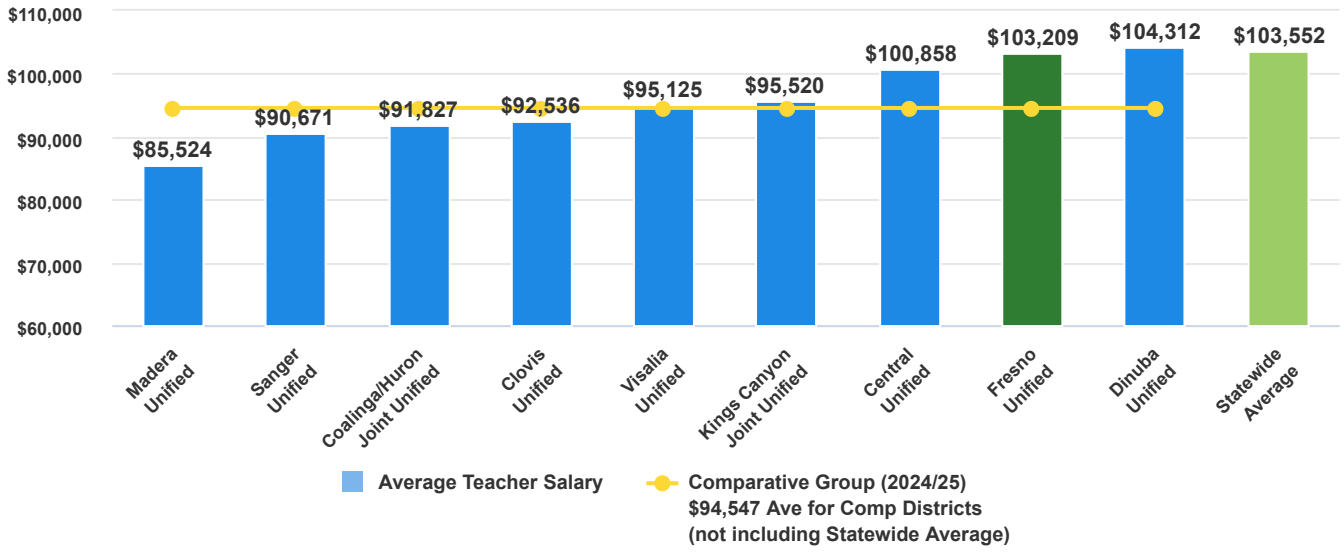
Negotiated Salary Adjustments by School Year

	Ongoing	Onetime
2018/19	3.0%	N/A
2019/20	3.0%	0.015
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%
2026/27**		

*Impacted by Pandemic-COLA planned at 0.00%

**Negotiations ongoing

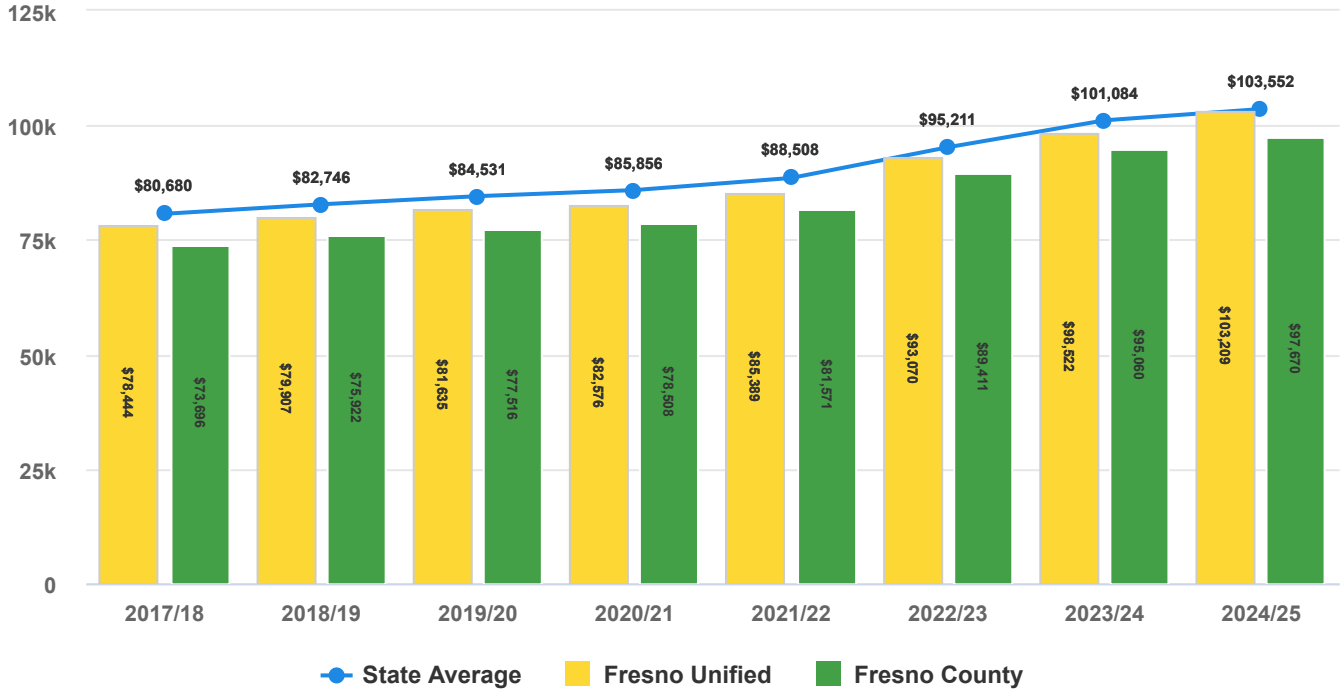
Average Teacher Salary - Regional Comparison



Source: 2024-25 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 for 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 sec. and 42131 et sec. 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 sec.)

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 (SRCPF) - 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 XIIIB, 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

MediCalis 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.)

PARS

Public Agency Retirement Services organization

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.

SRP
Supplemental Retirement Plan. The current plan is administered by the Public Agency Retirement Services organization. This plan was offered to employees that met the designated criteria; all employees that chose to participate in the program retired as of the last day of their work calendar for 2025/26.

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.

vw.fresnounified.org
09 Tulare Street, Fresno, CA , 93721
59) 457-3000

Fresno Unified School District
FUTURE READY STARTS HERE

