

Fresno Unified School District
Board Agenda Item

BOARD MEETING DATE: October 14, 2026

ACTION REQUESTED: APPROVE

TITLE AND SUBJECT: Approve Budget Revision No. 1 for Fiscal Year 2026/27

ITEM DESCRIPTION: Included in the Board material is Budget Revision No. 1 for fiscal year 2026/27. Periodic updates to the district's budget are presented to the Board of Education for approval. Budget Revision No. 1 includes adjustments for updated information regarding Program Adjustments.

The district's 2026/27 Adopted Budget was approved by the Board on June 17, 2026. This included assumptions based on the Governor's May Revise. The State Budget was enacted on June 29, 2026.

The following items are included in Budget Revision No. 1 for fiscal year 2026/27:

- Adjustments for actual beginning balances as presented in the 2025/26 Unaudited Actual Financial Report approved by the Board on September 09, 2026
- Program adjustments
- Grant Revisions
- Other Funds

FINANCIAL SUMMARY: As a result, the Unrestricted General Fund Reserve for Economic Uncertainties is estimated at approximately \$92.2 million at June 30, 2027.

PREPARED BY: Chief Executive, Kim Kelstrom

DIVISION: Business and Financial Services

CABINET APPROVAL PHONE: (559) 457-6226

CABINET APPROVAL: Chief Financial Officer, Patrick Jensen 

Unrestricted General Fund Adjustments and Revisions – Unaudited Actuals

Overall, Budget Revision No. 1 recognizes \$2.1 million in additional costs, one-time support of \$900,000, and carryover adjustments of \$4.3 million.

As presented in the 2025/26 Unaudited Actuals Financial Report approved by the Board on September 09, 2026, the 2026/27 beginning balance is adjusted to the 2025/26 actual balance. The unrestricted ending balance includes: One-time projects of \$4.2 million and FTA Student support grant carryover of \$4.1 million for a total of \$8.3 million.

Program Adjustments to 2026/27 Budget Recommended for Approval

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

- Recognize fall leveling teacher staffing, a net reduction of 20 teacher positions offset by 9 vacancies – (\$1.3 million)
- Recognize fall leveling for Special Education staffing (7 classrooms) – \$2.3 million
- Recognize Local Control Funding Formula (LCFF) adjustment from 2025/26 – (\$302,000)
- The following ongoing positions have been added after the adopted budget:
 - Add 1.0 FTE School Counselor at Baird Middle School – \$186,000
 - Add 1.0 FTE Prevention & Intervention Specialist for DPI support – \$107,000
 - Add 1.0 FTE Teacher on Special Assignment for Curriculum and Instruction Professional Learning support – \$169,000
- Add 1.0 FTE Manager III one-time for Communications department – \$247,000
- Support for retiree contracts for health screenings – \$250,000
- Support restoration of TK-6 enrichment trips offset by donation from The Foundation for Fresno Unified Students – \$700,000 (donation of \$1.5 million)
- Support for Communications department for improvement of school websites and highlight district accomplishments post-secondary enrollment – \$210,000
- Support for mandatory certificated, classified, and supplemental substitute training costs – \$1.0 million
- Support for four school sites no longer eligible for Fresh Fruits and Vegetables grant – \$75,000
- Shift Community Schools FTE to new grant administrative allocation – (\$470,000)
- Reduction of vacant 1.0 FTE Manager III, 1.0 FTE Department Office Manager, and 1.0 FTE Administrative Secretary III for External Partnerships – (\$514,000)
- Reduced transfer from General Fund to Health Fund due to transfer processed in 2025/26 – (\$4.0 Million)
- Recognize increase in indirect – \$274,000

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

Name	2026/27 Current Budget Allocation	2025/26 Carryover Amount	2026/27 Adjusted Award Amount	Revised Budget Allocation	Change
Bipartisan Safer Communities Act – Stronger Connections	\$903,041	\$853,176	\$-	\$1,756,217	\$853,176
California Career Technical Education Incentive Grant Program ^(A)	6,949,359	59,685	7,995,368	15,004,412	8,055,053
California Community Schools Partnership Program: Implementation	10,667,637	1,824,480	16,272,685	28,764,802	18,097,165
California Partnership Academies CTE Initiative	5,273	(5,273)	-	-	(5,273)
CalSHAPE Ventilation Program	-	-	5,081,287	5,081,287	5,081,287
California Newcomer Education and Well-Being Project	391,702	(16,003)	-	375,699	(16,003)
CAPP Equity Leadership Certification Program	-	31,564	-	31,564	31,564
CCEE - Research Practice Partnership Grant	-	16,130	-	16,130	16,130
Classified School Employee Prof Dev Block Grant	-	17,241	-	17,241	17,241
Classified Schools Employee Grant	288,000	(149,902)	-	138,098	(149,902)
CN: Food Service Staff Retention & Recruitment Funds - 2026	-	189,926	-	189,926	189,926
Community Redevelopment	1,634,650	26,130	-	1,660,780	26,130
Dual Enrollment Opportunities	734,257	(100,791)	-	633,466	(100,791)
ESSA: Comprehensive Support & Improvement (CSI)	2,040,451	(208,650)	-	1,831,801	(208,650)
Ethnic Studies Block Grant	106,520	(41,644)	-	64,876	(41,644)
Expanding Opportunities in High-Quality Pathways Project	163,283	5,035	-	168,318	5,035
Golden State Pathways Program - Implementation 138I	390,347	(1,849)	-	388,498	(1,849)
High Schools: Local Grants	42,563	660	74,000	117,223	74,660
IASA: Title I Basic Grants Low	79,301,297	2,234,161	-	81,535,458	2,234,161
IDEA – Alternative Dispute Resolution (ADR)	15,157	2,838	-	17,995	2,838
IDEA Part B - Supporting Inclusive Practices Preschool	29,500	5,031	-	34,531	5,031
Indian Education	41,527	-	16,456	57,983	16,456
Kitchen Infrastructure Upgrades, Staffing & Training 2026	-	1,174,085	-	1,174,085	1,174,085

Budget Revision No. 1, 2026/27

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Name	2026/27 Current Budget Allocation	2025/26 Carryover Amount	2026/27 Adjusted Award Amount	Revised Budget Allocation	Change
LCFF Equity Multiplier	\$11,874,925	\$1,024,983	\$-	\$12,899,908	\$1,024,983
Learning Communities for School Success Program (LCSSP)	931,107	123,186	-	1,054,293	123,186
Learning Recovery Emergency Block Grant	18,864,428	-	3,505,227	22,369,655	3,505,227
Literacy Coaches and Reading Specialists Grant	10,085,810	3,969,972	-	14,055,782	3,969,972
Literacy Screenings Professional Development	515,285	6,501	-	\$521,786	\$6,501
Partnership Academies - Edison High School Clean & Green Academy	\$83,596	-	(7,096)	\$76,500	(\$7,096)
Partnership Academies -McLane High Visual & Fine Arts Academy	\$92,596	-	(30,496)	\$62,100	(\$30,496)
Partnership Academies - McLane Medical Ed and Research	\$92,596	-	(11,596)	\$81,000	(\$11,596)
Partnership Academies - Roosevelt UMC Health	\$92,596	-	(11,596)	\$81,000	(\$11,596)
Partnership Academies - Sunnyside Video	\$92,596	-	(11,596)	\$81,000	(\$11,596)
Project Lead the Way Gateway Program	64,200	(19,424)	-	44,776	(19,424)
Prop 28: Arts and Music Education	25,748,272	(1,996,384)	-	23,751,888	(1,996,384)
School Counselor Residency Capacity Grant	111,242	12,508	-	123,750	12,508
SPED Early Intervention Preschool	4,104,753	177,789	-	4,282,542	177,789
Student Support & Professional Development Discretionary BG	9,449,003	21,070,750	-	30,519,753	21,070,750
Steve's Scholars	26,850	(8,297)	-	18,553	(8,297)
Strong Workforce Program	4,111,671	(105,632)	23,409	4,029,448	(82,223)
Title II - Teacher Quality	13,374,329	-	721,867	14,096,196	721,867
Title III - Immigrant	240,185	137,502	-	377,687	137,502
Title III - Limited English Proficient	1,861,969	184,880	-	2,046,849	184,880
CTC - Residency State Grant	1,906,180	5,334,867	-	7,241,047	5,334,867
Teacher Development-Intern Program	315,160	14,229	-	329,389	14,229
Urban Community Drought Relief Program	132,560	531,546	-	664,106	531,546
Vocational Programs: Voc & App	1,259,872	130,570	-	1,390,442	130,570
Wallace Foundation	1,617,468	55,647	-	1,673,115	55,647
Restricted -- General Fund Totals	\$210,753,813	\$36,561,223	\$33,617,919	\$280,932,955	\$70,179,142

(A) CA Career Technical Incentive Grant Program – Round 12 award notification for new funds

Other Funds

Other Funds Beginning Balance – The table below reflects the 2026/27 revised beginning balance for all funds (in millions). Adjustments will be made to the expense budgets to allocate or reduce funds accordingly.

Fund (in millions)	2026/27 Adopted Budget Beginning Fund Balance	2026/27 Revision No. 1 Beginning Fund Balance	Net Change
Adult Education	\$1.86	\$1.74	(\$0.12)
Adult Education Building	\$1.76	\$1.77	\$0.01
Associated Student Body	\$2.17	\$2.73	\$0.56
Bond Interest and Redemption	\$72.49	\$88.21	\$15.72
Cafeteria	\$23.19	\$21.26	(\$1.93)
Capital Facilities (Developer Fees)	\$9.56	\$9.59	\$0.03
Child Development	\$0.00	\$10.47	\$10.47
County School Facility	\$8.68	\$63.94	\$55.26
Deferred Maintenance	\$0.00	\$0.00	\$0.00
Defined Benefits Trust	\$13.02	\$14.82	\$1.80
Health	\$61.16	\$59.55	(\$1.61)
Liability	\$3.26	\$2.67	(\$0.59)
Measure M, Series D	\$60.00	\$40.19	(\$19.81)
Measure H, Series A	\$7.37	\$24.74	\$17.37
Retiree Benefits	\$98.57	\$107.74	\$9.17
Special Reserve for Capital Outlay	\$1.32	\$2.45	\$1.13
Workers' Compensation	(\$0.24)	(\$1.66)	(\$1.42)

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

Adult Education Fund – Budget Revision No. 1 reflects an increase in expenses of \$404,432 for adjustments for actual carryover and award adjustments.

Name	2026/27 Current Budget Allocation	2025/26 Carryover Amount	2026/27 Adjusted Award Amount	Revised Budget Allocation	Change
Adult Education Block Grant	\$7,687,982	\$434,893	\$-	\$8,122,875	\$434,893
CalWORKs for Adult Education	815,062	84,587	-	899,649	84,587
Adult Ed EL Healthcare Pathway	79,592	201,969	-	281,561	201,969
Adult Secondary Education: Adult Basic Education ^(B)	702,099	-	(313,813)	388,286	(313,813)
English Literacy Civics: Adult Basic Education ^(B)	191,268	-	(2,314)	188,954	(2,314)
ESL/Citizenship: Adult Basic Education ^(B)	529,991	-	38,271	568,262	38,271
Perkins: Vocational Programs Post Secondary	118,259	-	(6,439)	111,820	(6,439)
Adult Ed Apportionment	579,681	(32,722)	-	546,959	(32,722)
Total	\$10,703,934	\$686,413	(\$281,981)	\$11,108,366	\$404,432

(B) Award adjustment for grouped Workforce Innovation and Opportunity Act (WIOA) Grants based on preliminary Grant Award Notification received in July 2026

Children's Center Fund – Budget Revision No. 1 reflects an increase in expenses of \$11,528,804 for adjustments for actual carryover and award adjustments.

Name	2026/27 Current Budget Allocation	2025/26 Carryover Amount	2026/27 Adjusted Award Amount	Revised Budget Allocation	Change
CA Prekindergarten Planning and Implementation Grant	\$1,167,911	\$404,929	\$-	\$1,572,840	\$404,929
CD: CSPP One Time PCA 25738	9,243,036	8,501,057	203,972	17,948,065	8,705,029
CD: CA State Preschool Program One-Time Stipend	1,735,007	2,456,415	-	4,191,422	2,456,415
CD: Child Care & Development Programs - CDSS ^(C)	913,114	-	(834,964)	78,150	(834,964)
CD: Federal General (CCTR) and State Preschool CSPP ^(C)	266,195	-	399,780	665,975	399,780
CD: California State Preschool Program (CSPP) ^(C)	36,595,634	-	1,282,881	37,878,515	1,282,881
CD: State Alternative Payments ^(C)	1,123,944	-	(1,123,944)	-	(1,123,944)

Name	2026/27 Current Budget Allocation	2025/26 Carryover Amount	2026/27 Adjusted Award Amount	Revised Budget Allocation	Change
CSPP Quality Rating & Improvement System Block Grant	474,759	(157,075)	-	317,684	(157,075)
Dual Language Learners Professional Development Grant	861,266	1	-	861,267	1
FCSS Early Educator Teacher Development Grant	192,424	13,685	-	206,109	13,685
Fresno EOC Head Start Partnership	287,734	(247,025)	-	40,709	(247,025)
Inclusive Early Education Expansion Grant	1,082,598	451,058	165,413	1,699,069	616,471
Early Math Initiative Program	109,800	12,621	-	122,421	12,621
Total	\$54,053,422	\$11,435,666	\$93,138	\$65,582,226	\$11,528,804

(C) 2026-27 contract consolidation adjustments for CSPP and CCTR contracts reflect a full decrease in State Alternative Payments offset by increase in CA State Preschool Program, and a partial decrease in Child Care & Development CDSS contract that is offset by partial increase in CCTR Federal General and State Preschool Program

Cafeteria Fund – Budget Revision No. 1 reflects a decrease in expenses of (\$168,999) for adjustments for actual carryover and award adjustments.

Name	2026/27 Current Budget Allocation	2025/26 Carryover Amount	2026/27 Adjusted Award Amount	Revised Budget Allocation	Change
Fresh Fruits and Vegetable ^(D)	\$2,346,853	\$-	(\$153,466)	\$2,193,387	(\$153,466)
California Farm to School Incubator Grant Program	142,209	-	(15,533)	126,676	(15,533)
Total	\$2,489,062	\$-	(\$168,999)	\$2,320,063	(\$168,999)

(D) For 2026/27, 4 sites did not meet the Free-Reduced Price lunch eligibility percentage to qualify for the grant funding. Total grant award adjustment reflects the reduction in grant budget for Lawless, Figarden, Wawona, and Sunset. This reduction in restricted grant funds has been offset by an increase in the General Fund support for the Fresh Fruits and Vegetable program support for these sites

County School Facilities Fund – Reflects a decrease in expenses of (\$614,370) to adjust for 2026 Measure H, Series A Unaudited Actuals.

Health Fund – Reduce planned transfer in from General Fund of \$4.0 million due to transfer processed in 2025/26.

Budget Revision No. 1 recognizes the Joint Health Management Board (JHMB) revised adopted budget approved by JHMB on September 17, 2026, and recognizes \$5.8 million in revenue and a reduction of expenses of \$6.9 million. This is mainly due to claims experience through June 2026, dependent audit results, the \$150 emergency room copay update, early retiree incentive impact, prescription plan changes, and Medicare Advantage Preferred Provider Organization (MAPPO) unbundling. The unencumbered reserves is estimated at \$25.7 million and the consultant's recommendation is two months of expenditures at \$50.3 million for a shortfall of \$24.6 million at the end of 2026/27.

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

DESCRIPTION	2026/27 ADOPTED BUDGET	2026/27 CURRENT BUDGET	10/14/2026 2026/27 BUDGET REVISION No. 1	DIFFERENCE BETWEEN CURRENT AND BR No. 1	DIFFERENCE BETWEEN ADOPTED AND BR No. 1
Revenues					
LCFF Sources	\$ 1,048,544,384	\$ 1,048,544,384	\$ 1,048,241,761	\$ (302,623)	\$ (302,623)
Federal Revenues	119,303,498	119,303,498	123,381,329	4,077,831	4,077,831
Other State Revenues	367,646,504	367,646,504	426,378,514	58,732,010	58,732,010
Other Local Revenues	47,588,026	47,588,026	49,146,306	1,558,280	1,558,280
Total Revenues	\$ 1,583,082,412	\$ 1,583,082,412	\$ 1,647,147,910	\$ 64,065,498	\$ 64,065,498
Expenditures					
Certificated Salaries	\$ 592,443,469	\$ 591,464,330	\$ 595,010,246	\$ 3,545,916	\$ 2,566,777
Classified Salaries	248,199,314	248,218,720	253,624,429	5,405,709	5,425,115
Employee Benefits	476,351,394	476,233,369	472,739,902	(3,493,467)	(3,611,492)
Book and Supplies	112,996,196	112,725,996	130,009,545	17,283,549	17,013,349
Services & Operating	229,090,216	230,435,490	270,076,080	39,640,590	40,985,864
Capital Outlay	4,628,926	4,628,926	24,951,609	20,322,683	20,322,683
Other Outgo	5,349,100	5,349,100	5,349,100	-	-
Direct/Indirect Costs	(5,384,925)	(5,382,241)	(5,382,241)	-	2,684
Total Expenditures	\$ 1,663,673,690	\$ 1,663,673,690	\$ 1,746,378,670	\$ 82,704,980	\$ 82,704,980
Other Sources/(Uses)					
Transfers In	\$ 3,391,720	\$ 3,391,720	\$ 3,391,720	\$ -	\$ -
Transfers Out	8,861,720	8,861,720	4,861,720	(4,000,000)	(4,000,000)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	-	-	-	-	-
Total Sources/(Uses)	\$ (5,470,000)	\$ (5,470,000)	\$ (1,470,000)	\$ 4,000,000	\$ 4,000,000
Net Increase/Decrease in Fund Balance	\$ (86,061,278)	\$ (86,061,278)	\$ (100,700,760)	\$ (14,639,482)	\$ (14,639,482)
Beginning Fund Balance - Unaudited	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adjustment	\$ 325,263,539	\$ 325,263,539	\$ 331,226,005	\$ 5,962,466	\$ 5,962,466
Beginning Balance	\$ 325,263,539	\$ 325,263,539	\$ 331,226,005	\$ 5,962,466	\$ 5,962,466
Restatement of Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 239,202,261	\$ 239,202,261	\$ 230,525,245	\$ (8,677,016)	\$ (8,677,016)
Components of Ending Balance					
Revolving Cash	\$ 65,223	\$ 65,223	\$ 68,491	\$ 3,268	\$ 3,268
Stores	3,832,693	3,832,693	2,024,227	(1,808,466)	(1,808,466)
Prepaid Expense	2,364,031	2,364,031	2,948,494	584,463	584,463
Other Commitments	9,500,000	9,500,000	9,500,000	-	-
Assigned: Other Assignments	10,000,000	10,000,000	10,000,000	-	-
Restricted	121,128,673	121,128,673	113,830,032	(7,298,641)	(7,298,641)
Reserve for Economic Uncertainties	92,311,642	92,311,642	92,154,001	(157,641)	(157,641)
Reserve Level %	5.52%	5.52%	5.26%		
Total Ending Fund Balance	\$ 239,202,261	\$ 239,202,261	\$ 230,525,245	\$ (8,677,017)	\$ (8,677,017)

Per Education Code section 42127(a)(2)(B) the minimum recommended reserve for economic uncertainties is 2% or \$34,830,339

As shown above the reserve for economic uncertainties is \$92,154,001 with an assigned and committed ending balance of \$19,500,000 set aside for future year expenses

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

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

			10/14/2026		
	2026/27 ADOPTED BUDGET	2026/27 CURRENT BUDGET	2026/27 BUDGET REVISION No. 1	DIFFERENCE BETWEEN CURRENT	DIFFERENCE BETWEEN ADOPTED
DESCRIPTION	UNRESTRICTED	UNRESTRICTED	REVISION No. 1	AND BR No. 1	AND BR No. 1
Revenues					
LCFF Sources	\$ 1,048,544,384	\$ 1,048,544,384	\$ 1,048,241,761	\$ (302,623)	\$ (302,623)
Federal Revenues	-	\$ -	-	-	-
Other State Revenues	25,813,143	\$ 25,813,143	25,879,986	66,843	66,843
Other Local Revenues	24,352,835	\$ 24,352,835	25,852,835	1,500,000	1,500,000
Total Revenues	\$ 1,098,710,362	\$ 1,098,710,362	\$ 1,099,974,582	\$ 1,264,220	\$ 1,264,220
Expenditures					
Certificated Salaries	\$ 426,937,728	\$ 427,015,131	\$ 427,283,858	\$ 268,727	\$ 346,130
Classified Salaries	\$ 133,424,693	\$ 133,444,099	134,194,510	750,411	769,817
Employee Benefits	\$ 271,366,913	\$ 271,364,467	271,336,354	(28,113)	(30,559)
Book and Supplies	\$ 59,817,487	\$ 59,664,665	60,992,073	1,327,408	1,174,586
Services & Operating	\$ 121,163,317	\$ 121,221,776	127,814,726	6,592,950	6,651,409
Capital Outlay	\$ 385,274	\$ 385,274	1,915,906	1,530,632	1,530,632
Other Outgo	\$ 1,864,742	\$ 1,864,742	1,864,742	-	-
Direct/Indirect Costs	(38,480,210)	\$ (38,480,210)	(38,754,017)	(273,807)	(273,807)
Total Expenditures	\$ 976,479,944	\$ 976,479,944	\$ 986,648,152	\$ 10,168,208	\$ 10,168,208
Other Sources/(Uses)					
Transfers In	\$ 30,000	30,000	\$ 30,000	\$ -	\$ -
Transfers Out	5,500,000	5,500,000	1,500,000	(4,000,000)	(4,000,000)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	\$ (175,450,546)	\$ (175,450,546)	\$ (177,808,176)	\$ (2,357,630)	\$ (2,357,630)
Total Sources/(Uses)	\$ (180,920,546)	\$ (180,920,546)	\$ (179,278,176)	\$ (2,357,630)	\$ (2,357,630)
Net Increase/Decrease in Fund Balance	\$ (58,690,128)	\$ (58,690,128)	\$ (65,951,746)	\$ (7,261,618)	\$ (7,261,618)
Beginning Fund Balance - Adopted	\$ 176,763,717	\$ 176,763,717	\$ 182,646,959	\$ 5,883,243	\$ 5,883,243
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 176,763,717	\$ 176,763,717	\$ 182,646,959	\$ 5,883,243	\$ 5,883,243
Ending Fund Balance	\$ 118,073,589	\$ 118,073,589	\$ 116,695,213	\$ (1,378,375)	\$ (1,378,375)

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

DESCRIPTION	2026/27 ADOPTED BUDGET RESTRICTED	2026/27 CURRENT BUDGET RESTRICTED	10/14/2026 BUDGET REVISION No. 1 REVISION No. 1	DIFFERENCE BETWEEN CURRENT AND BR No. 1	DIFFERENCE BETWEEN ADOPTED AND BR No. 1
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 119,303,498	119,303,498	123,381,329	4,077,831	4,077,831
Other State Revenues	\$ 341,833,361	341,833,361	400,498,528	58,665,167	58,665,167
Other Local Revenues	\$ 23,235,191	23,235,191	23,293,471	58,280	58,280
Total Revenues	\$ 484,372,050	\$ 484,372,050	\$ 547,173,328	\$ 62,801,278	\$ 62,801,278
Expenditures					
Certificated Salaries	\$ 165,505,741	\$ 164,449,199	\$ 167,726,388	\$ 3,277,189	\$ 2,220,647
Classified Salaries	\$ 114,774,621	\$ 114,774,621	119,429,919	4,655,298	4,655,298
Employee Benefits	\$ 204,984,481	\$ 204,868,902	201,403,548	(3,465,354)	(3,580,933)
Book and Supplies	\$ 53,178,709	\$ 53,061,331	69,017,472	15,956,141	15,838,763
Services & Operating	\$ 107,926,899	\$ 109,213,714	142,261,354	33,047,640	34,334,455
Capital Outlay	\$ 4,243,652	\$ 4,243,652	23,035,703	18,792,051	18,792,051
Other Outgo	\$ 3,484,358	\$ 3,484,358	3,484,358	-	-
Direct/Indirect Costs	33,095,285	\$ 33,097,969	33,371,776	273,807	276,491
Total Expenditures	\$ 687,193,746	\$ 687,193,746	\$ 759,730,518	\$ 72,536,772	\$ 72,536,772
Other Sources/(Uses)					
Transfers In	3,361,720	3,361,720	3,361,720	-	-
Transfers Out	(3,361,720)	(3,361,720)	(3,361,720)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	175,450,546	175,450,546	177,808,176	2,357,630	2,357,630
Total Sources/(Uses)	\$ 175,450,546	\$ 175,450,546	\$ 177,808,176	\$ 2,357,630	\$ 2,357,630
Net Increase/Decrease in Fund Balance	\$ (27,371,150)	\$ (27,371,150)	\$ (34,749,014)	\$ (7,377,864)	\$ (7,377,864)
Beginning Fund Balance - Adopted	\$ 148,499,823	\$ 148,499,823	\$ 148,579,046	\$ 79,223	\$ 79,223
Beginning Balance	\$ 148,499,823	\$ 148,499,823	\$ 148,579,046	\$ 79,223	\$ 79,223
Restatement of Beginng Balance			\$ -	\$ -	\$ -
Ending Fund Balance	\$ 121,128,673	\$ 121,128,673	\$ 113,830,032	\$ (7,298,641)	\$ (7,298,641)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 14, 2026

FUND: Adult Education Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	3,740,903	3,740,903	3,592,354	(148,549)
2000	Classified Salaries	2,112,893	2,112,893	2,095,102	(17,791)
3000	Employee Benefits	2,984,552	2,984,552	2,909,026	(75,526)
4000	Books and Supplies	737,383	737,383	780,731	43,348
5000	Services and Other Operating	1,424,427	1,424,427	2,019,035	594,608
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	11,000,158	11,000,158	11,396,248	396,090
7300	INDIRECT COSTS	423,320	423,320	431,662	8,342
	TOTAL APPROPRIATIONS	11,423,478	11,423,478	11,827,910	404,432
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,541,617	1,541,617	1,257,322	(284,295)
	STATE REVENUES	7,864,429	7,864,429	8,118,017	253,588
	LOCAL REVENUES	709,969	709,969	709,969	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	10,116,015	10,116,015	10,085,308	(30,707)
	Beginning Fund Balance	1,863,939	1,863,939	1,742,602	(121,337)
	Change to Fund Balance	(1,307,463)	(1,307,463)	(1,742,602)	(435,139)
	Ending Fund Balance	556,476	556,476	0	(556,476)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 14, 2026

FUND: Children Center Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	8,966,771	8,966,771	9,629,975	663,204
2000	Classified Salaries	6,828,115	6,828,115	6,807,494	(20,621)
3000	Employee Benefits	11,525,781	11,525,781	11,029,070	(496,711)
4000	Books and Supplies	5,892,083	5,892,083	6,988,637	1,096,554
5000	Services and Other Operating	698,222	698,222	10,977,119	10,278,897
6000	Capital Outlay	359,777	359,777	359,777	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	34,270,749	34,270,749	45,792,072	11,521,323
7300	INDIRECT COSTS	2,117,293	2,117,293	2,124,774	7,481
	TOTAL APPROPRIATIONS	36,388,042	36,388,042	47,916,846	11,528,804
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	2,040,575	2,040,575	1,605,392	(435,183)
	STATE REVENUES	33,058,779	33,058,779	34,927,328	1,868,549
	LOCAL REVENUES	1,288,688	1,288,688	910,894	(377,794)
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	36,388,042	36,388,042	37,443,614	1,055,572
	Beginning Fund Balance	0	0	10,473,232	10,473,232
	Change to Fund Balance	0	0	(10,473,232)	(10,473,232)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 14, 2026

FUND: Cafeteria Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	20,563,583	20,563,583	20,563,583	0
3000	Employee Benefits	16,106,640	16,106,640	16,106,640	0
4000	Books and Supplies	30,895,364	30,895,364	30,718,009	(177,355)
5000	Services and Other Operating	3,976,907	3,976,907	3,982,809	5,902
6000	Capital Outlay	664,364	664,364	664,364	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	72,206,858	72,206,858	72,035,405	(171,453)
7300	INDIRECT COSTS	2,844,312	2,844,312	2,846,766	2,454
	TOTAL APPROPRIATIONS	75,051,170	75,051,170	74,882,171	(168,999)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	60,191,066	60,191,066	60,037,600	(153,466)
	STATE REVENUES	12,392,870	12,392,870	12,392,870	0
	LOCAL REVENUES	875,449	875,449	859,916	(15,533)
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	73,459,385	73,459,385	73,290,386	(168,999)
	Beginning Fund Balance	23,195,394	23,195,394	21,264,734	(1,930,660)
	Restatement of Fund Balance	0	0	0	0
	Change to Fund Balance	(1,591,785)	(1,591,785)	(1,591,785)	0
	Ending Fund Balance	21,603,609	21,603,609	19,672,949	(1,930,660)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 14, 2026

FUND: County School Facility Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	1,561,525	1,561,525	1,566,800	5,275
3000	Employee Benefits	622,376	622,376	623,173	797
4000	Books and Supplies	2,117,302	2,117,302	2,098,407	(18,895)
5000	Services and Other Operating	27,409,464	27,409,464	31,915,375	4,505,911
6000	Capital Outlay	62,899,859	62,899,859	57,792,401	(5,107,458)
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	94,610,526	94,610,526	93,996,156	(614,370)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	94,610,526	94,610,526	93,996,156	(614,370)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	600,000	600,000	600,000	0
	OTHER SOURCES	93,976,026	93,976,026	93,976,026	0
	TOTAL REVENUES	94,576,026	94,576,026	94,576,026	0
	Beginning Fund Balance	8,676,752	8,676,752	63,910,391	55,233,639
	Change to Fund Balance	(34,500)	(34,500)	579,870	614,370
	Ending Fund Balance	8,642,252	8,642,252	64,490,261	55,848,009

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 14, 2026

FUND: Health Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	734,737	734,737	794,037	59,300
3000	Employee Benefits	396,624	396,624	448,707	52,083
4000	Books and Supplies	130,514	130,514	23,100	(107,414)
5000	Services and Other Operating	305,432,073	305,432,073	298,491,254	(6,940,819)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	2,000,000	2,000,000	2,000,000	0
	TOTAL BEFORE INDIRECT	308,693,948	308,693,948	301,757,098	(6,936,850)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	308,693,948	308,693,948	301,757,098	(6,936,850)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	262,080,293	262,080,293	267,873,734	5,793,441
	OTHER SOURCES	4,000,000	4,000,000	0	(4,000,000)
	TOTAL REVENUES	266,080,293	266,080,293	267,873,734	1,793,441
	Beginning Fund Balance	61,157,387	61,157,387	59,551,909	(1,605,478)
	Change to Fund Balance	(42,613,655)	(42,613,655)	(33,883,364)	8,730,291
	Ending Fund Balance	18,543,732	18,543,732	25,668,545	7,124,813

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

DESCRIPTION	2026/27 ADOPTED BUDGET	2026/27 CURRENT BUDGET	10/14/2026 2026/27 BUDGET REVISION No. 1	DIFFERENCE BETWEEN CURRENT AND BR No. 1	DIFFERENCE BETWEEN ADOPTED AND BR No. 1
Revenues					
LCFF Sources	\$ 1,048,544,384	\$ 1,048,544,384	\$ 1,048,241,761	\$ (302,623)	\$ (302,623)
Federal Revenues	119,303,498	119,303,498	123,381,329	4,077,831	4,077,831
Other State Revenues	367,646,504	367,646,504	426,378,514	58,732,010	58,732,010
Other Local Revenues	47,588,026	47,588,026	49,146,306	1,558,280	1,558,280
Total Revenues	\$ 1,583,082,412	\$ 1,583,082,412	\$ 1,647,147,910	\$ 64,065,498	\$ 64,065,498
Expenditures					
Certificated Salaries	\$ 592,443,469	\$ 591,464,330	\$ 595,010,246	\$ 3,545,916	\$ 2,566,777
Classified Salaries	248,199,314	248,218,720	253,624,429	5,405,709	5,425,115
Employee Benefits	476,351,394	476,233,369	472,739,902	(3,493,467)	(3,611,492)
Book and Supplies	112,996,196	112,725,996	130,009,545	17,283,549	17,013,349
Services & Operating	229,090,216	230,435,490	270,076,080	39,640,590	40,985,864
Capital Outlay	4,628,926	4,628,926	24,951,609	20,322,683	20,322,683
Other Outgo	5,349,100	5,349,100	5,349,100	-	-
Direct/Indirect Costs	(5,384,925)	(5,382,241)	(5,382,241)	-	2,684
Total Expenditures	\$ 1,663,673,690	\$ 1,663,673,690	\$ 1,746,378,670	\$ 82,704,980	\$ 82,704,980
Other Sources/(Uses)					
Transfers In	\$ 3,391,720	\$ 3,391,720	\$ 3,391,720	\$ -	\$ -
Transfers Out	8,861,720	8,861,720	4,861,720	(4,000,000)	(4,000,000)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	-	-	-	-	-
Total Sources/(Uses)	\$ (5,470,000)	\$ (5,470,000)	\$ (1,470,000)	\$ 4,000,000	\$ 4,000,000
Net Increase/Decrease in Fund Balance	\$ (86,061,278)	\$ (86,061,278)	\$ (100,700,760)	\$ (14,639,482)	\$ (14,639,482)
Beginning Fund Balance - Unaudited	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adjustment	\$ 325,263,539	\$ 325,263,539	\$ 331,226,005	\$ 5,962,466	\$ 5,962,466
Beginning Balance	\$ 325,263,539	\$ 325,263,539	\$ 331,226,005	\$ 5,962,466	\$ 5,962,466
Restatement of Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 239,202,261	\$ 239,202,261	\$ 230,525,245	\$ (8,677,016)	\$ (8,677,016)
Components of Ending Balance					
Revolving Cash	\$ 65,223	\$ 65,223	\$ 68,491	\$ 3,268	\$ 3,268
Stores	3,832,693	3,832,693	2,024,227	(1,808,466)	(1,808,466)
Prepaid Expense	2,364,031	2,364,031	2,948,494	584,463	584,463
Other Commitments	9,500,000	9,500,000	9,500,000	-	-
Assigned: Other Assignments	10,000,000	10,000,000	10,000,000	-	-
Restricted	121,128,673	121,128,673	113,830,032	(7,298,641)	(7,298,641)
Reserve for Economic Uncertainties	92,311,642	92,311,642	92,154,001	(157,641)	(157,641)
Reserve Level %	5.52%	5.52%	5.26%		
Total Ending Fund Balance	\$ 239,202,261	\$ 239,202,261	\$ 230,525,245	\$ (8,677,017)	\$ (8,677,017)

Per Education Code section 42127(a)(2)(B) the minimum recommended reserve for economic uncertainties is 2% or \$34,830,339

As shown above the reserve for economic uncertainties is \$92,154,001 with an assigned and committed ending balance of \$19,500,000 set aside for future year expenses

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

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

	2026/27 ADOPTED BUDGET	2026/27 CURRENT BUDGET	10/14/2026 2026/27 BUDGET REVISION No. 1	DIFFERENCE BETWEEN CURRENT	DIFFERENCE BETWEEN ADOPTED
DESCRIPTION	UNRESTRICTED	UNRESTRICTED	REVISION No. 1	AND BR No. 1	AND BR No. 1
Revenues					
LCFF Sources	\$ 1,048,544,384	\$ 1,048,544,384	\$ 1,048,241,761	\$ (302,623)	\$ (302,623)
Federal Revenues	-	\$ -	-	-	-
Other State Revenues	25,813,143	\$ 25,813,143	25,879,986	66,843	66,843
Other Local Revenues	24,352,835	\$ 24,352,835	25,852,835	1,500,000	1,500,000
Total Revenues	\$ 1,098,710,362	\$ 1,098,710,362	\$ 1,099,974,582	\$ 1,264,220	\$ 1,264,220
Expenditures					
Certificated Salaries	\$ 426,937,728	\$ 427,015,131	\$ 427,283,858	\$ 268,727	\$ 346,130
Classified Salaries	\$ 133,424,693	\$ 133,444,099	134,194,510	750,411	769,817
Employee Benefits	\$ 271,366,913	\$ 271,364,467	271,336,354	(28,113)	(30,559)
Book and Supplies	\$ 59,817,487	\$ 59,664,665	60,992,073	1,327,408	1,174,586
Services & Operating	\$ 121,163,317	\$ 121,221,776	127,814,726	6,592,950	6,651,409
Capital Outlay	\$ 385,274	\$ 385,274	1,915,906	1,530,632	1,530,632
Other Outgo	\$ 1,864,742	\$ 1,864,742	1,864,742	-	-
Direct/Indirect Costs	(38,480,210)	\$ (38,480,210)	(38,754,017)	(273,807)	(273,807)
Total Expenditures	\$ 976,479,944	\$ 976,479,944	\$ 986,648,152	\$ 10,168,208	\$ 10,168,208
Other Sources/(Uses)					
Transfers In	\$ 30,000	30,000	\$ 30,000	\$ -	\$ -
Transfers Out	5,500,000	5,500,000	1,500,000	(4,000,000)	(4,000,000)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	\$ (175,450,546)	\$ (175,450,546)	\$ (177,808,176)	\$ (2,357,630)	\$ (2,357,630)
Total Sources/(Uses)	\$ (180,920,546)	\$ (180,920,546)	\$ (179,278,176)	\$ (2,357,630)	\$ (2,357,630)
Net Increase/Decrease in Fund Balance	\$ (58,690,128)	\$ (58,690,128)	\$ (65,951,746)	\$ (7,261,618)	\$ (7,261,618)
Beginning Fund Balance - Adopted	\$ 176,763,717	\$ 176,763,717	\$ 182,646,959	\$ 5,883,243	\$ 5,883,243
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 176,763,717	\$ 176,763,717	\$ 182,646,959	\$ 5,883,243	\$ 5,883,243
Ending Fund Balance	\$ 118,073,589	\$ 118,073,589	\$ 116,695,213	\$ (1,378,375)	\$ (1,378,375)

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

DESCRIPTION	2026/27 ADOPTED BUDGET RESTRICTED	2026/27 CURRENT BUDGET RESTRICTED	10/14/2026 BUDGET REVISION No. 1 REVISION No. 1	DIFFERENCE BETWEEN CURRENT AND BR No. 1	DIFFERENCE BETWEEN ADOPTED AND BR No. 1
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 119,303,498	119,303,498	123,381,329	4,077,831	4,077,831
Other State Revenues	\$ 341,833,361	341,833,361	400,498,528	58,665,167	58,665,167
Other Local Revenues	\$ 23,235,191	23,235,191	23,293,471	58,280	58,280
Total Revenues	\$ 484,372,050	\$ 484,372,050	\$ 547,173,328	\$ 62,801,278	\$ 62,801,278
Expenditures					
Certificated Salaries	\$ 165,505,741	\$ 164,449,199	\$ 167,726,388	\$ 3,277,189	\$ 2,220,647
Classified Salaries	\$ 114,774,621	\$ 114,774,621	119,429,919	4,655,298	4,655,298
Employee Benefits	\$ 204,984,481	\$ 204,868,902	201,403,548	(3,465,354)	(3,580,933)
Book and Supplies	\$ 53,178,709	\$ 53,061,331	69,017,472	15,956,141	15,838,763
Services & Operating	\$ 107,926,899	\$ 109,213,714	142,261,354	33,047,640	34,334,455
Capital Outlay	\$ 4,243,652	\$ 4,243,652	23,035,703	18,792,051	18,792,051
Other Outgo	\$ 3,484,358	\$ 3,484,358	3,484,358	-	-
Direct/Indirect Costs	33,095,285	\$ 33,097,969	33,371,776	273,807	276,491
Total Expenditures	\$ 687,193,746	\$ 687,193,746	\$ 759,730,518	\$ 72,536,772	\$ 72,536,772
Other Sources/(Uses)					
Transfers In	3,361,720	3,361,720	3,361,720	-	-
Transfers Out	(3,361,720)	(3,361,720)	(3,361,720)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	175,450,546	175,450,546	177,808,176	2,357,630	2,357,630
Total Sources/(Uses)	\$ 175,450,546	\$ 175,450,546	\$ 177,808,176	\$ 2,357,630	\$ 2,357,630
Net Increase/Decrease in Fund Balance	\$ (27,371,150)	\$ (27,371,150)	\$ (34,749,014)	\$ (7,377,864)	\$ (7,377,864)
Beginning Fund Balance - Adopted	\$ 148,499,823	\$ 148,499,823	\$ 148,579,046	\$ 79,223	\$ 79,223
Beginning Balance	\$ 148,499,823	\$ 148,499,823	\$ 148,579,046	\$ 79,223	\$ 79,223
Restatement of Beginng Balance			\$ -	\$ -	\$ -
Ending Fund Balance	\$ 121,128,673	\$ 121,128,673	\$ 113,830,032	\$ (7,298,641)	\$ (7,298,641)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 14, 2026

FUND: Adult Education Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	3,740,903	3,740,903	3,592,354	(148,549)
2000	Classified Salaries	2,112,893	2,112,893	2,095,102	(17,791)
3000	Employee Benefits	2,984,552	2,984,552	2,909,026	(75,526)
4000	Books and Supplies	737,383	737,383	780,731	43,348
5000	Services and Other Operating	1,424,427	1,424,427	2,019,035	594,608
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	11,000,158	11,000,158	11,396,248	396,090
7300	INDIRECT COSTS	423,320	423,320	431,662	8,342
	TOTAL APPROPRIATIONS	11,423,478	11,423,478	11,827,910	404,432
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,541,617	1,541,617	1,257,322	(284,295)
	STATE REVENUES	7,864,429	7,864,429	8,118,017	253,588
	LOCAL REVENUES	709,969	709,969	709,969	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	10,116,015	10,116,015	10,085,308	(30,707)
	Beginning Fund Balance	1,863,939	1,863,939	1,742,602	(121,337)
	Change to Fund Balance	(1,307,463)	(1,307,463)	(1,742,602)	(435,139)
	Ending Fund Balance	556,476	556,476	0	(556,476)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 14, 2026

FUND: Children Center Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	8,966,771	8,966,771	9,629,975	663,204
2000	Classified Salaries	6,828,115	6,828,115	6,807,494	(20,621)
3000	Employee Benefits	11,525,781	11,525,781	11,029,070	(496,711)
4000	Books and Supplies	5,892,083	5,892,083	6,988,637	1,096,554
5000	Services and Other Operating	698,222	698,222	10,977,119	10,278,897
6000	Capital Outlay	359,777	359,777	359,777	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	34,270,749	34,270,749	45,792,072	11,521,323
7300	INDIRECT COSTS	2,117,293	2,117,293	2,124,774	7,481
	TOTAL APPROPRIATIONS	36,388,042	36,388,042	47,916,846	11,528,804
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	2,040,575	2,040,575	1,605,392	(435,183)
	STATE REVENUES	33,058,779	33,058,779	34,927,328	1,868,549
	LOCAL REVENUES	1,288,688	1,288,688	910,894	(377,794)
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	36,388,042	36,388,042	37,443,614	1,055,572
	Beginning Fund Balance	0	0	10,473,232	10,473,232
	Change to Fund Balance	0	0	(10,473,232)	(10,473,232)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 14, 2026

FUND: Cafeteria Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	20,563,583	20,563,583	20,563,583	0
3000	Employee Benefits	16,106,640	16,106,640	16,106,640	0
4000	Books and Supplies	30,895,364	30,895,364	30,718,009	(177,355)
5000	Services and Other Operating	3,976,907	3,976,907	3,982,809	5,902
6000	Capital Outlay	664,364	664,364	664,364	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	72,206,858	72,206,858	72,035,405	(171,453)
7300	INDIRECT COSTS	2,844,312	2,844,312	2,846,766	2,454
	TOTAL APPROPRIATIONS	75,051,170	75,051,170	74,882,171	(168,999)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	60,191,066	60,191,066	60,037,600	(153,466)
	STATE REVENUES	12,392,870	12,392,870	12,392,870	0
	LOCAL REVENUES	875,449	875,449	859,916	(15,533)
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	73,459,385	73,459,385	73,290,386	(168,999)
	Beginning Fund Balance	23,195,394	23,195,394	21,264,734	(1,930,660)
	Restatement of Fund Balance	0	0	0	0
	Change to Fund Balance	(1,591,785)	(1,591,785)	(1,591,785)	0
	Ending Fund Balance	21,603,609	21,603,609	19,672,949	(1,930,660)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 14, 2026

FUND: County School Facility Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	1,561,525	1,561,525	1,566,800	5,275
3000	Employee Benefits	622,376	622,376	623,173	797
4000	Books and Supplies	2,117,302	2,117,302	2,098,407	(18,895)
5000	Services and Other Operating	27,409,464	27,409,464	31,915,375	4,505,911
6000	Capital Outlay	62,899,859	62,899,859	57,792,401	(5,107,458)
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	94,610,526	94,610,526	93,996,156	(614,370)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	94,610,526	94,610,526	93,996,156	(614,370)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	600,000	600,000	600,000	0
	OTHER SOURCES	93,976,026	93,976,026	93,976,026	0
	TOTAL REVENUES	94,576,026	94,576,026	94,576,026	0
	Beginning Fund Balance	8,676,752	8,676,752	63,910,391	55,233,639
	Change to Fund Balance	(34,500)	(34,500)	579,870	614,370
	Ending Fund Balance	8,642,252	8,642,252	64,490,261	55,848,009

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 14, 2026

FUND: Health Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	734,737	734,737	794,037	59,300
3000	Employee Benefits	396,624	396,624	448,707	52,083
4000	Books and Supplies	130,514	130,514	23,100	(107,414)
5000	Services and Other Operating	305,432,073	305,432,073	298,491,254	(6,940,819)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	2,000,000	2,000,000	2,000,000	0
	TOTAL BEFORE INDIRECT	308,693,948	308,693,948	301,757,098	(6,936,850)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	308,693,948	308,693,948	301,757,098	(6,936,850)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	262,080,293	262,080,293	267,873,734	5,793,441
	OTHER SOURCES	4,000,000	4,000,000	0	(4,000,000)
	TOTAL REVENUES	266,080,293	266,080,293	267,873,734	1,793,441
	Beginning Fund Balance	61,157,387	61,157,387	59,551,909	(1,605,478)
	Change to Fund Balance	(42,613,655)	(42,613,655)	(33,883,364)	8,730,291
	Ending Fund Balance	18,543,732	18,543,732	25,668,545	7,124,813