

# Adopted Budget

## 2023/24

(559) 457-3000 • 2309 Tulare Street, Fresno, CA, 93721 • [www.fresnounified.org](http://www.fresnounified.org)



Fresno Unified  
School District

*ACHIEVING*  
our **GREATEST**  
*Potential!*

5090 E CHURCH AVE

JUAN FELIPE HERRERA ELEMENTARY SCHOOL

ADMINISTRATION





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### Superintendent's Message

July 1, 2023

Dear Community Member,

Thank you for taking the time to learn more about Fresno Unified School District's 2023/24 Adopted Budget.



I consider it an honor and privilege to serve as Superintendent of the third largest school district in the state. Since being appointed Superintendent in February 2017, the district has continued a tradition of fiscal stewardship that has made us one of the most stable school systems in the state, particularly among large urban districts.

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

The 2023/24 Adopted Budget includes recommendations that continue to balance the Board of Education's investments in extensive student programs and supports, competitive employee compensation, and prudent fiscal stewardship.

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

Sincerely,

A handwritten signature in blue ink that reads "Robert G. Nelson". The signature is fluid and cursive, written on a light blue background.

Robert G. Nelson, Ed.D.  
Superintendent

## 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. Today, the district serves almost 72,000 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 boundaries.





District Overview



Fresno Unified  
School District



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

**STUDENT ENROLLMENT**

**71,967\***  
**TOTAL**

\*2023/24 Estimate

**2,692**      **38,810**  
Pre – K      TK – 6

**10,038**      **20,427**  
7 – 8      9 – 12



STUDENT DIVERSITY

African American	7.6%	Hispanic	69.5%
American Indian	0.6%	Two or More Races	2.6%
Asian	10.8%	Pacific Islander	0.4%
Filipino	0.3%	White (Not Hispanic)	8.1%

STUDENT ENROLLMENT BY PROGRAM

English Learner	19.26%
Low Income	84.01%
Disadvantaged Students w/Disabilities	11.83%
Foster Youth	1.06%

**SCHOOLS**

**110**  
**TOTAL**

**67** Elementary Schools      **14** Middle Schools      **10** High Schools

**3** Special Education Schools      **6** Alternative Education & Adult Schools      **10** Charter Schools



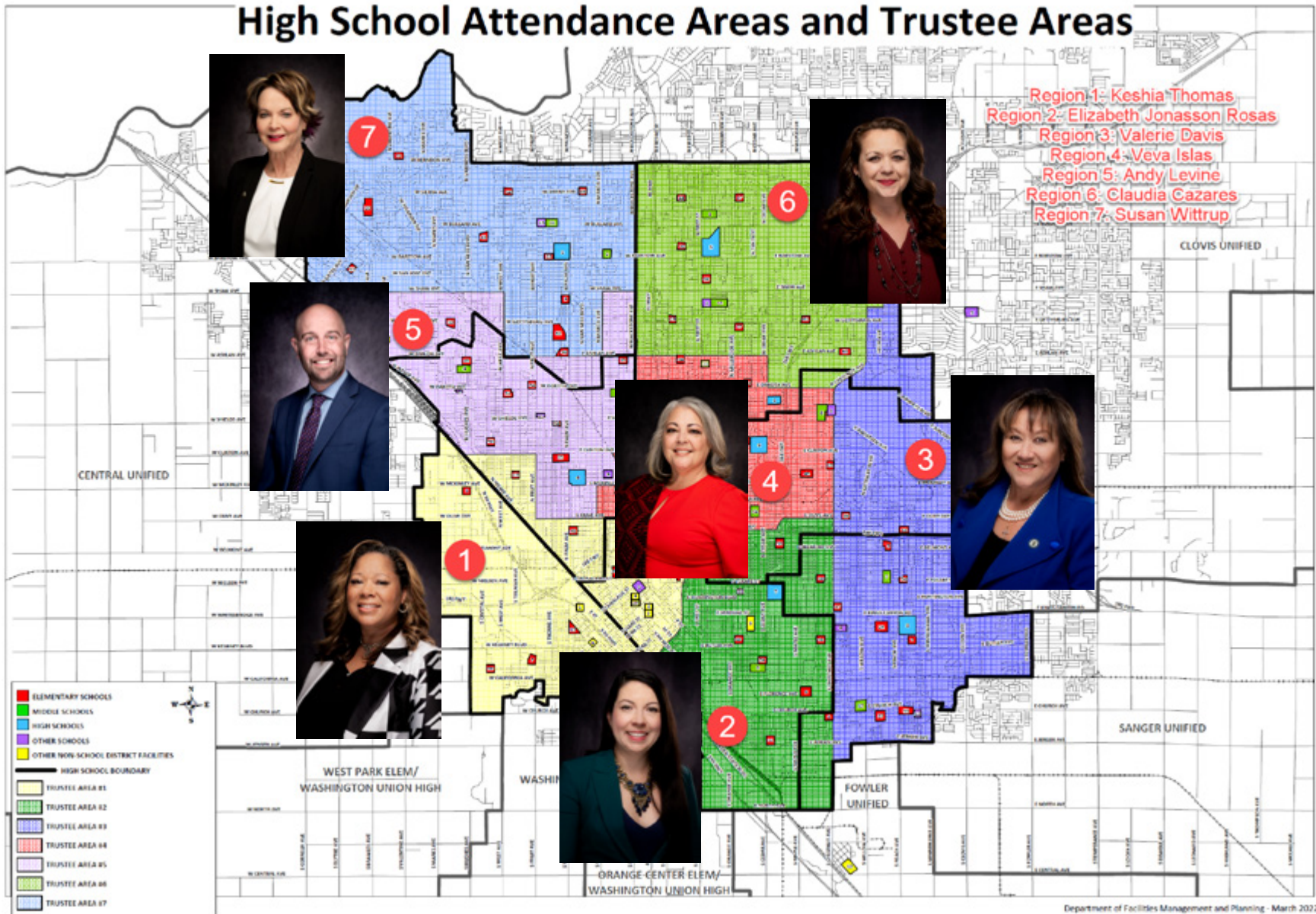
Employees

**10,000+**  
Total



# FRESNO UNIFIED SCHOOL DISTRICT

## High School Attendance Areas and Trustee Areas



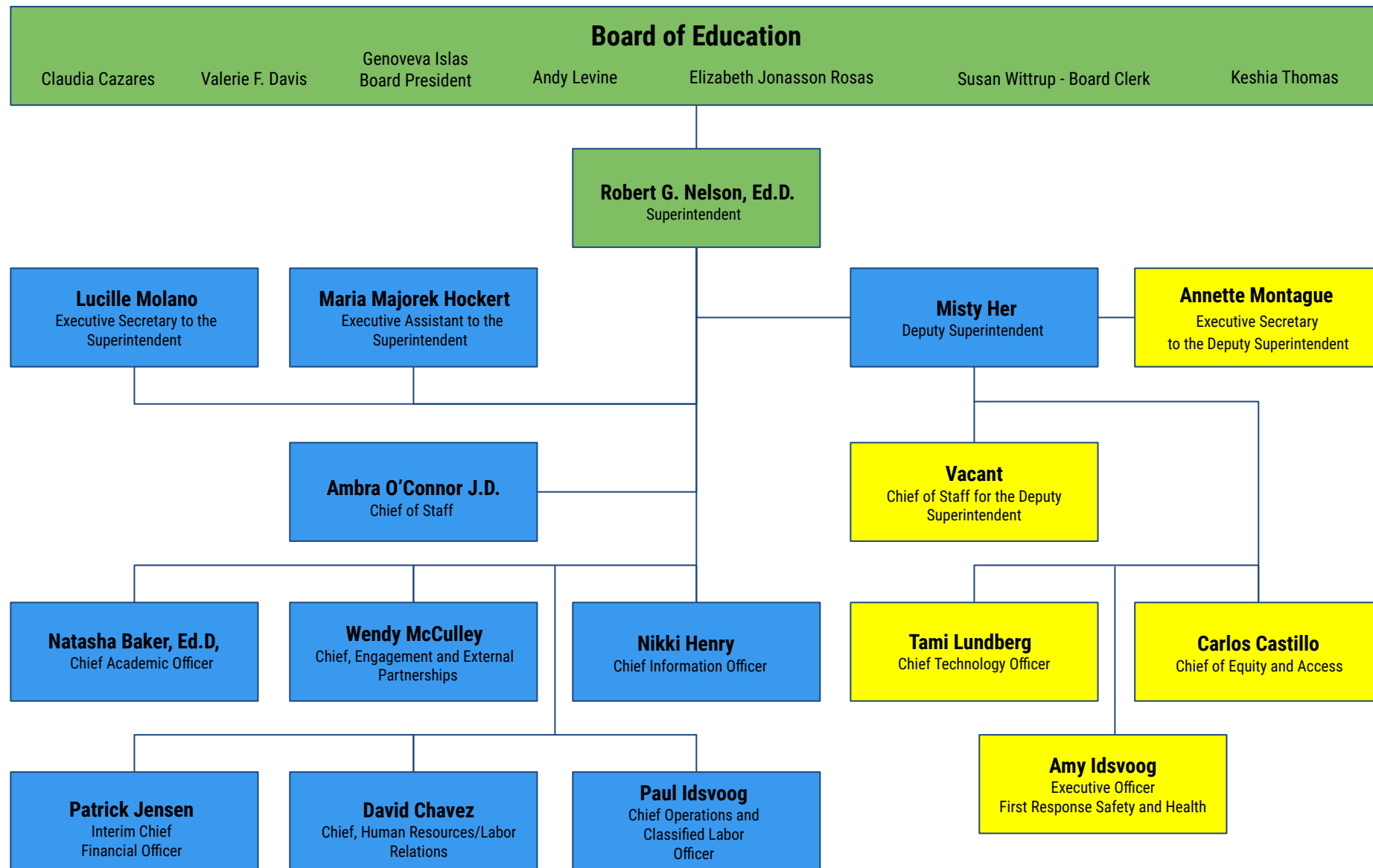


## Board Members and Executive Cabinet List

Board Members	Term
Veva Islas, President	November 2026
Susan Wittrup, Clerk	November 2026
Valerie F. Davis	November 2026
Claudia Cazares	November 2024
Elizabeth Jonasson Rosas	November 2024
Andy Levine	November 2024
Keshia Thomas	November 2026

Executive Cabinet	Title
Robert G. Nelson, Ed.D.	Superintendent
Misty Her	Deputy Superintendent
Patrick Jensen	Interim Chief Financial Officer
Ambra O'Conner, J.D.	Chief of Staff
Vacant	Chief of Staff for the Deputy Superintendent
Natasha Baker, Ed.D.	Chief Academic Officer
Wendy McCulley	Chief, Engagement and External Partnerships
Nikki Henry	Chief Information Officer
Tami Lundberg	Chief Technology Officer
Carlos Castillo	Chief of Equity and Access
David Chavez	Chief, Human Resources/Labor Relations
Paul Idsvoog	Chief Operations Officer & Classified Labor Management

# Office of the Superintendent – (559) 457-3884





*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

## Student Goals – Improve academic performance at challenging levels

-  **Designated School Investment: \$24.9M**
  - Additional 30 minutes of instruction each day
  - Ten additional professional development days
  - One additional teacher to be prioritized by the school


-  **Additional Teacher Supply Funds: \$1.3M**
  - Each teacher-member receives an additional \$315 above base classroom funding for additional supplies and materials


-  **Middle & High School Redesign: \$11.4M**
  - Provides a broad course of study, including electives, for EL students

-  **Eliminate Elementary Combination Classes: \$5.4M**

-  **National Board Certification: \$0.7M**
  - Designed to develop, retain, and recognize accomplished teachers

-  **Instructional Supports and Instructional Coaches: \$26.7M**
  - Instructional coaches


-  **Additional Teachers Above Base Staffing: \$13.9M**
  - Additional teachers have been added to reduce class sizes

-  **Additional School Site Administration above Base: \$5.8M**
  - Additional Vice Principals and Guidance Learning Advisors

-  **African American Academic Acceleration: \$5.9M**
  - Promoting school connectedness through extracurricular activities
  - Academic Acceleration through summer literacy program, academic advisor support, college mentoring


-  **Early Childhood Education Developmental Screening: \$22.5M**
  - TK Expansion
  - Child Development Centers

-  **Additional Supports for Libraries: \$1.4M**
  - Book distribution
  - Backpacks

-  **Equity & Access: \$3.0M**
  - Identify gaps and supports for students with the greatest need
  - Support families/students with school choice options and outreach
  - Cultural Proficiency Training
  - GATE assessments and development


-  **GATE (Gifted and Talented Education)/AP (Advanced Placement)/IB (International Baccalaureate): \$5.8M**


-  **Expand Alternative Education: \$2.2M**


-  **Maintain Additional Services for Phoenix Community Day School: \$5.3M**
  - Behavior modification program for expelled students
  - Individual counseling programs to reduce peer conflict

-  **After School Tutoring: \$108.8M**

-  **Extended Summer Learning: \$36.1M**
  - Credit recovery

-  **All teachers are teachers of English learner (EL) students: \$19.4M**
  - Student Peer Mentors
  - Teacher professional learning

-  **Expansion of Dual Language Immersion Programs: \$2.5M**
  - Access to increase English literacy while maintaining primary language

-  **BASE: Instruction: \$436.1M**
  - All costs associated with the delivery of instruction to students

-  **BASE: Professional Learning: \$54.4M**

-  **BASE: Technology Access and Support: \$22.8M**

-  **BASE: Early Learning: \$1.5M**

M Million



Ongoing Initiatives



New/ Expanded Initiatives for 2023/24

### Student Goals – Improve academic performance at challenging levels *(Continued)*



**BASE: Equity and Access: \$2.9M**



**High Quality School Site Health Services: \$17.0M**

- Registered Nurses and Licensed Vocational Nurse to support student health



**Upgrading Access to Technology: \$2.5M**

- Integration of technology, instruction, and learning
- Classroom Interactive Panels
- Fresno Unified's LTE Network



**Student Technology Access and Annual Refresh: \$28.4M**

- 1 x 1 student to device
- Family Learning and Technical Support (FLATS)



**Instructional Lead Teachers: \$0.3M**

- Lead Teachers

### Student Goal – Expand student-centered and real-world learning experiences



**Linked Learning, ROP, and CTE Pathway Development: \$27.6M**

- Linked Learning Pathways
- CTE courses throughout the district
- ROP Courses
- California Partnership Academies
- Internship opportunities
- Dual Enrollment



**CTE STEM PK-6 Kids Invent!: \$1.4M**



**Men's and Women's Alliance: \$1.7M**



**School Counselors and Resource Counseling Assistants: \$19.6M**

### Student Goal – Increase student engagement in their school and community



**Increase School Allocations for Athletics: \$15.6M**

- Summer Athletic Bridge Academy



**District-Funded Educational Enrichment Trips: \$5.1M**



**District Arts Collaborative Project: \$0.1M**



**Increased Funding for Music: \$13.6M**



**Student Peer Mentor Program: \$0.8M**



**Social Emotional Supports: \$4.5M**

- Resource Counseling Assistants
- Social Workers
- Child Welfare and Attendance Specialists
- Social Workers at Middle Schools



**School Climate and Culture Expansion: \$10.3M**



**Restorative Practices / Relationship Centered Schools: \$4.0M**

- Restorative Practices Counselors



**BASE: Department of Prevention and Intervention: \$9.2M**



**Campus Climate and Culture Teachers: \$1.0M**



**Home School Liaisons: \$5.6M**

- Additional Home School Liaisons



**Mental Health Supports: \$10.5M**

- School Psychologists



**Expanded Transportation Services: \$2.9M**

### Staff Goal – Increase recruitment and retention of staff reflecting the diversity of our community



**Base: Recruitment, Selection and Retention of Human Capital: \$11.7M**

## Family Goal – Increase inclusive opportunities for families to engage in their students’ education



### Parent Engagement Investments: \$4.2M

- Parent University



### Expanded Student, Parent and Community Communication: \$1.1M

- Translation Services

## Foster Youth – Provide foster youth targeted social emotional and academic interventions to increase graduation rates



### Supports for Foster Youth / Project Access: \$2.9M

- Clinical School Social Workers
- Academic Counselors
- Mental Health Supports and Case Management Services

## Homeless Youth– Provide homeless youth targeted social emotional and academic interventions to increase graduation rates



### Supports for Homeless Youth: \$2.2M

- Academic Counselors
- Clinical School Social Workers
- Child Welfare and Attendance Specialists

## Students with Disabilities – Provide students and their families / guardians with transition planning resources and options for pathways towards post-secondary and employment opportunities



### Regional Instructional Managers for Students with Disabilities: \$2.7M

- Job-Embedded Coaching
- Support Academic Planning to Improve Graduation Rates



### Early Interventions: \$5.1M



### BASE: Special Education: \$191.4M

- Paraprofessionals

## Contributes to all Fresno Unified School District Goals



### School Site Allocations to be Prioritized by each School’s Site Council: \$32.2M



### BASE: Central Office Administration: \$8.1M

- Board of Education, Superintendent, Communications



### BASE: Business and Financial Services: \$17.7M

- Fiscal Services, Payroll, Benefits/Risk Management, State and Federal, Student Transfers



### BASE: Operational Services: \$203.6M

- Nutrition Services, Facilities, Maintenance, Safety, Utilities, Transportation



### BASE: Other Expenses: \$66.7M

- Health contribution, retirement



### One-time Recovery Resources: \$270.6M



### Campus Safety Assistants: \$5.2M

- Training on Restorative Practices
- Reduce Chronic Absenteeism

2023/24 Supplemental & Concentration  
One-time Carryover


\$280.0M

\$ 27.6M


**Total Supplemental & Concentration Resources = \$307.6M**



## Progress Indicators

Academic 		YEAR	RESULTS	2023/24 Desired Outcome
English Language Arts iReady 3: On or above grade level	Year 2 Outcome	2022/23	18.3%	38.9%
	Baseline	2020/21	35.6%	
Math iReady 3 On or above grade level	Year 2 Outcome	2022/23	12.4%	28.6%
	Baseline	2020/21	28.6%	
A-G Completion Rates	Year 2 Outcome	2021/22	48.7%	56.4%
	Baseline	2019/20	54.0%	
% of Students who pass AP exam with a score of 3 or higher	Year 2 Outcome	2021/22	28.7%	30.7%
	Baseline	2019/20	27.4%	
English Learner Progress	Year 2 Outcome	2021/22	44.3%	49.2%
	Baseline	2018/19	45.9%	
English Learner Redesignation	Year 2 Outcome	2021/22	3.0%	Meet/Exceed State Redesignation Rate
	Baseline	2019/20	10.4%	

School Connectedness 		YEAR	RESULTS	2023/24 Desired Outcome
School attendance rate	Year 2 Outcome	2021/22	80.1%	93.6%
	Baseline	2019/20	91.9%	
Chronic absenteeism	Year 2 Outcome	2021/22	50.9%	14.2%
	Baseline	2018/19	15.8%	
Middle school dropout rate	Year 2 Outcome	2021/22	0.3%	0.3%
	Baseline	2019/20	0.5%	
High school dropout rate	Year 2 Outcome	2021/22	7.3%	7.2%
	Baseline	2019/20	8.3%	
High school graduation rate	Year 2 Outcome	2021/22	89.5%	90.5%
	Baseline	2019/20	88.2%	
% students enrolled in any engagement in school and community	Year 2 Outcome	2021/22	44.9%	71.5%
	Baseline	2019/20	59.7%	
Student suspension rate	Year 2 Outcome	2021/22	5.8%	5.7%
	Baseline	2018/19	7.0%	
Student expulsion rate	Year 2 Outcome	2021/22	0.17%	0.17%
	Baseline	2018/19	0.2%	

Operational 		YEAR	RESULTS	2023/24 Desired Outcome
Fully credentialed in area taught	Year 2 Outcome	2022/23	94.7%	99.5%
	Baseline	2020/21	99.9%	
Teachers misassigned	Year 2 Outcome	2022/23	0.123%	0.033%
	Baseline	2020/21	0.063%	
Teacher vacancies	Year 2 Outcome	2022/23	0.80%	0.19%
	Baseline	2020/21	0.28%	
Access to instructional materials	Year 2 Outcome	2022/23	100.0%	100%
	Baseline	2020/21	100.0%	
Facilities are properly maintained	Year 2 Outcome	2022/23	100.0%	100%
	Baseline	2019/20	100.0%	

## **Pandemic Related Funding**

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

All funds are anticipated to be spent by the end of 2023/24.

There are several acronyms associated with the varying grants that were awarded pertaining to the pandemic relief funds, each with specific requirements, date restrictions, and reporting periods:

1. American Rescue Plan: ARP Act
2. Coronavirus Aid, and Economic Security Act: CARES Act
3. Coronavirus Relief Funds: CRF
4. Coronavirus Response and Relief Supplemental Appropriations Act: CRRSA Act
5. Elementary and Secondary School Emergency Relief: ESSER
6. Expanded Learning Opportunities Grant: ELO-G
7. Governor's Emergency Education Relief: GEER
8. Homeless Children and Youth: HCY
9. Learning Loss Mitigation Funding: LLMF

## Recovery Fund Resource Summary (As of 6/1/2023)

Stimulus	Resource	End Date	All Allocations as of 6/1/23	2020/21 Actuals	2021/22 Unaudited Actuals	Balance	2022/23 Estimated	2023/24 Budget
CoronaVirus Relief Funds*	3220	12/31/2020	\$ 76,368,276	\$ 76,368,276		\$ -		\$ -
State Learning Loss Mitigation Funds	7420	6/30/2021	6,639,191	6,639,191		-		-
ESSER I	3210	9/30/2022	43,686,554	6,450,658	37,229,028	6,868	6,868	-
GEER	3215	9/30/2022	3,949,196	3,189	3,945,739	268	268	-
In Person Grant	7422	9/30/2024	28,707,324	14,153,563	14,553,761	(0)		-
Extended Learning	7425	9/30/2024	24,875,581	3,873,834	15,261,177	5,740,570	5,740,570	-
Extended Learning Paraprofessionals	7426	9/30/2024	5,409,446		5,409,446	-		-
ELO ESSER II Set Aside	3216	9/30/2024	7,998,137		7,998,137	-	-	-
ELO GEER II	3217	9/30/2024	1,835,644		1,835,644	-	-	-
ELO ESSER III Set Aside	3218	9/30/2024	5,213,857		5,213,857	-	-	-
ELO ESSER III Learning Loss Set Aside	3219	9/30/2024	8,987,792		8,987,792	-	-	-
ESSER II	3212	9/30/2023	172,989,402		87,621,518	85,367,884	85,367,884	-
ESSER III	3213	9/30/2024	311,030,695		6,323,516	304,707,179	62,212,861	242,494,318
ESSER III - Address Learning Loss	3214	9/30/2024	77,757,674		41,344,985	36,412,689	36,412,689	-
SB117	7388	N/A	1,169,792			1,169,792		1,169,792
Special Ed Coronavirus	6537	6/30/2023	4,885,652		1,049,308	3,836,344		3,836,344
Special Ed Dispute Resolution	6536	6/30/2023	1,085,700		377,504	708,196		708,196
Child Development Response and Relief	5058	12/31/2022	703,395		561,699	141,696		141,696
Special Ed AARP	3305/3307	9/30/2023	3,113,899			3,113,899	3,113,899	-
Special Ed AARP-Preschool	3308/3309	9/30/2023	266,842			266,842	266,842	-
American Rescue Plan - Homeless Children and Youth I	5632	9/30/2024	101,597		60,647	40,950	-	40,950
American Rescue Plan - Homeless Children and Youth II (ARP)	5634	9/30/2024	1,057,400		-	1,057,400	-	1,057,400
<b>Total</b>			<b>\$ 787,833,046</b>	<b>\$ 107,488,712</b>	<b>\$ 237,773,757</b>	<b>\$ 442,570,578</b>	<b>\$ 193,121,881</b>	<b>\$ 249,448,696</b>

## **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.

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#### **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 2023/24 (as it has for 2020/21, 2021/22, and 2022/23). 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). The May Revision reflects the shortfall in state revenues from the original budget by adjusting and reducing the minimum guarantee proportionate to the projected decrease.

Property tax estimates have increased significantly from the Governor's initial projections in January. These have helped to offset some of the decrease in the minimum guarantee over the next three years.

Total K-14 Proposition 98 funding at May Revision is \$110.5 billion in 2021/22, \$106.7 billion in 2022/23, and \$106.8 billion in 2023/24. The following chart below shows the state's education funding through Proposition 98 from 2008/09 to the present. While the minimum guarantee was reduced, the overall proposal from the Governor has about \$5.2 billion available for new K-12 spending (above the minimum guarantee).

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#### **Proposition 2 - State Rainy-Day Fund:**

In a fiscal year when all of the following conditions are met, a deposit is made into the Rainy Day Account. At the State level, the Rainy Day Fund has two avenues for making reserves deposits and paying debt. First, it requires the state to set aside 1.5% of the total General Fund revenues. Second, it requires the state to aside a portion of capital gains revenues that exceed a specified threshold. These amounts are combined and then split between paying down debt and the rainy-day reserve account. The Net Rainy-Day Fund reserve at the end of 2023/24 at the state level is \$22.3 billion.

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#### **Public School System Stabilization Account (PSSSA):**

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



the state. Deposits are required only when the state projects capital gains revenue will exceed 8% of total General Fund revenue. Based on current capital gains projections representing a larger share of the general fund, a deposit is projected for 2023/24. The reserve balance in this fund is projected to be \$10.7 billion.

Why does this matter? There is a statutory cap of 10 percent on a school district reserve in fiscal years immediately succeeding those in which the balance in this Account is equal to or greater than three (3) percent of the total K-12 share of the Prop 98 Guarantee. Since this has occurred, The district reserve cap of 10% has been triggered. Simply put, a District can only “reserve” or put aside 10% of their budget for a “rainy day” without specifically committing the dollars.

A copy of the Governor’s Budget can be found at: <http://www.ebudget.ca.gov/>

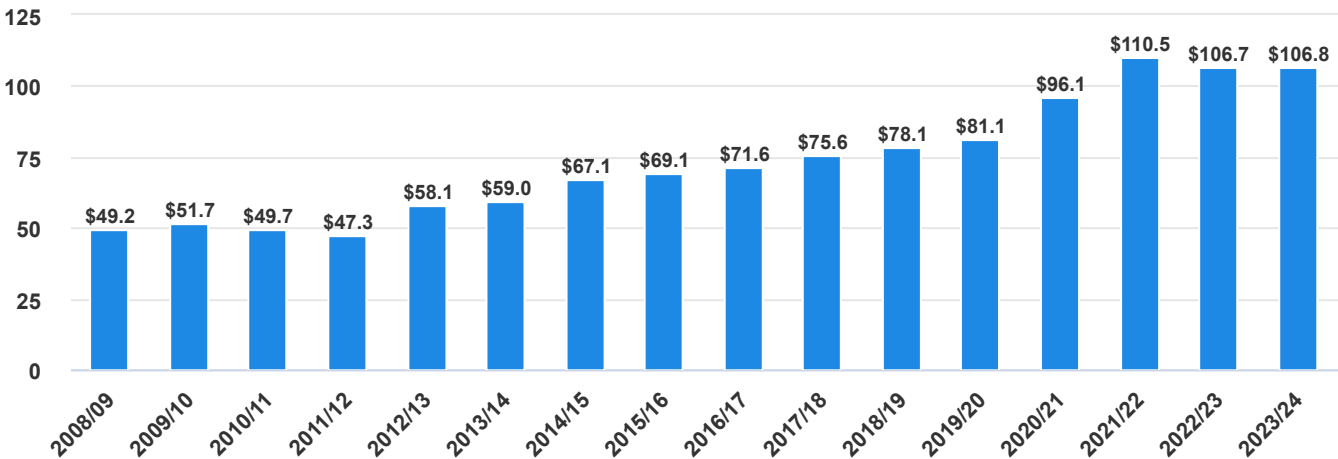
Source: [Budget Summary \(ca.gov\)](http://www.ebudget.ca.gov/)

Source: [The 2023-24 Budget: Proposition 98 Overview and K-12 Spending Plan \(ca.gov\)](http://www.ebudget.ca.gov/)

Source: Capital Advisors Group, LLC

**Proposition 98 Funding-State Level**

In Billions



## Strategic Budget Development Process

### Budget Development Guided by:

#### Board Adopted Goals

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.

##### Student:

1. Improve academic performance at challenging levels
2. Expand student-centered and real-world learning experiences
3. Increase student engagement in their school and community

##### Family:

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

##### Staff:

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

#### Board Adopted Core Beliefs and Commitments

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

#### Board Policy on Theory of Action

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

#### Board Policy on Accountability

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

#### Board Policy on Data Dashboard

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

#### Board Policy of Professional Learning

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

#### Board Policy on Reserves

##### Stable Economic Times

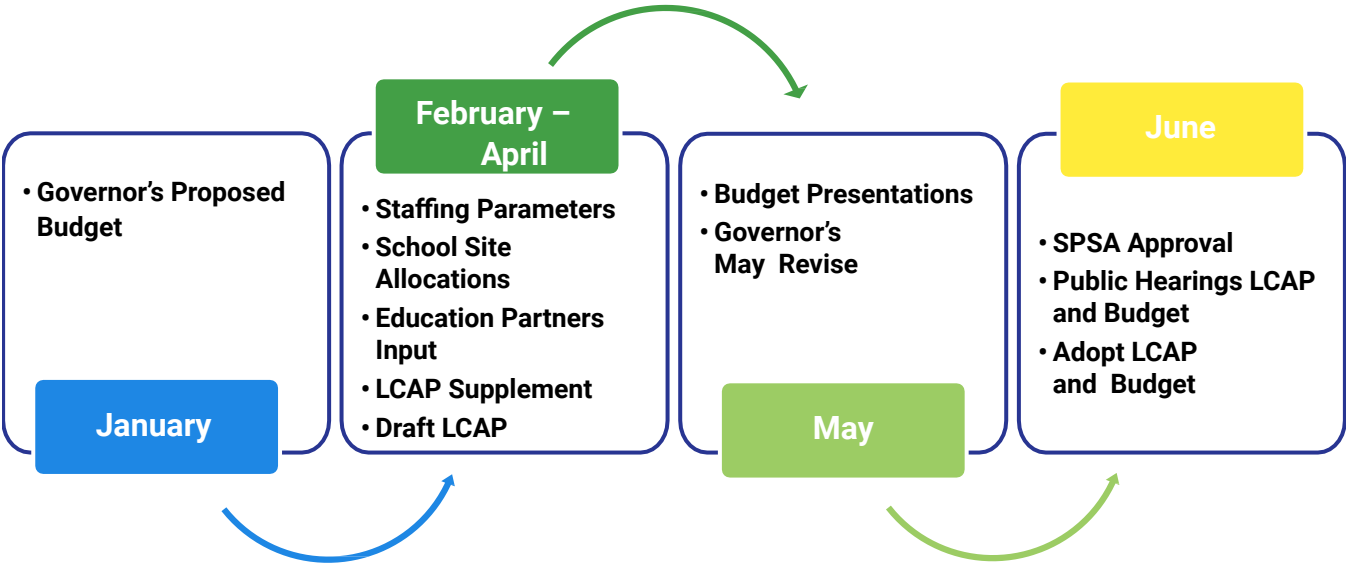
- Reserve for economic uncertainty 5-10%
- Workers' Compensation 90% / GASB 45 funding plan

##### Volatile Economic Times

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



Financial Reporting Timelines



## Budget Development/Background

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

The 2023/24 Adopted Budget includes recommendations that continue to balance the Board of Education’s investments in extensive student programs and supports, competitive employee compensation, prudent fiscal stewardship, addressing unfinished learning, and responding to the impacts of the pandemic. It also keeps at the forefront the Board’s mission to nurture and cultivate the interests, intellect, and leadership of our students by providing an excellent, equitable education in a culturally proficient environment.

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

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

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

**Budget Revisions/Adjustment:** The budget department and financial services division either receives or initiates well over 20,000 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

Source: [Budget Summary \(ca.gov\)](#), School Services of California

## Changes in Reserve Levels

The 2022/23 Year-End Estimated ending balance at Second Interim was projected at \$152.0 million. The revised projected Unrestricted General Fund ending balance is \$137.5 million. The difference of \$14.5 million is due mainly to the following components:

- A decrease in the current year LCFF due to actual TK attendance - (\$400,000)
- A decrease in Transportation add-on revenue due to calculation based on 2021/22 with lower transportation expenses - (\$3.8 million)
- An increase in interest income - \$600,000
- Savings of school site and department supplies - \$6.6 million
- Increased utility costs - (\$900,000)
- Increased Restricted Routine Maintenance contributions - (\$2.1 million)
- Increased carryover of Supplemental and Concentration - (\$14.2 million)
- Increase in indirect cost mainly due to grant funds allowing indirect - \$400,000
- Increase in Committed Fund Balance for textbook adoption - (\$700,000)

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.

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

	Estimated 2022/23	Budget 2023/24	Projected 2024/25	Projected 2025/26
<b>Ongoing Funds:</b>				
Revenues	\$ 987.96	\$ 1,044.89	\$ 1,065.29	\$ 1,093.93
- Expenses, Sources/Uses	964.86	1,050.84	1,091.12	1,115.30
Ongoing Net Change in Fund Balance	23.10	(5.95)	(25.83)	(21.37)
<b>One-Time Funds:</b>				
One-Time Revenues	\$ 1.40	\$ 0.00	\$ 0.00	\$ 0.00
One-Time Expenses	34.87	33.20	51.50	43.80
One-Time State and Federal Recovery Funds	201.10	250.00	-	-
One-Time State and Federal Recovery Expenses	139.90	250.00	-	-
One-Time Net Change in Fund Balance	27.73	(33.20)	(51.50)	(43.80)
<b>Total Unrestricted General Fund:</b>				
Beginning Balance	\$ 284.63	\$ 335.46	\$ 296.31	\$ 218.98
<b>Ending Balance</b>	<b>\$ 335.46</b>	<b>\$ 296.31</b>	<b>\$ 218.98</b>	<b>\$ 153.81</b>
Cash, Inventory, Prepaid Assets	4.55	4.55	4.55	4.55
Committed for Future Textbook Adoptions	30.50	30.50	14.00	5.20
Committed Pandemic Learning and Recovery	122.40	122.40	77.40	32.40
Designated Funds	35.60	-	-	-
Reserve for One-Time Expenses and Carryover	4.92	-	-	-
<b>Net Unrestricted General Fund Balance</b>	<b>\$ 137.49</b>	<b>\$ 138.86</b>	<b>\$ 123.03</b>	<b>\$ 111.66</b>
<b>Change in Reserve</b>	<b>\$ (9.28)</b>	<b>\$ 1.37</b>	<b>\$ (15.83)</b>	<b>\$ (11.37)</b>
<b>Reserve level</b>	<b>9.03%</b>	<b>7.59%</b>	<b>7.83%</b>	<b>7.03%</b>

<b>Reserve Type (in millions)</b>	<b>Estimated 2022/23</b>	<b>Planned Change</b>	<b>Proposed 2023/24</b>	<b>Recommended Level 2023/24</b>
Unrestricted General Fund	\$ 137.49	\$ 1.37	\$ 138.86	\$ 138.86
Workers' Compensation	32.30	(0.20)	32.10	32.10 <sup>(1)</sup>
General Liability Reserve	3.30	-	3.30	3.30 <sup>(1)</sup>
Health Fund Incurred But Not Paid	23.23	1.82	25.05	25.05 <sup>(1)</sup>
Other Post-Employment Benefits (OPEB)	65.82	5.36	71.18	1,051.18 <sup>(1)</sup>
Health Fund Unencumbered Reserves	\$ 99.34	\$ 46.11	\$ 145.45	\$ 31.88 <sup>(2)</sup>

<sup>(1)</sup> Recommended level is provided by actuarial study

<sup>(2)</sup> Recommended level is provided by the Joint Health Management Board contracted consultant

<b>Committed Fund Balance</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
- Future Textbook Adoption	\$ 30.5	\$ 14.0	\$ 5.2
- Pandemic Learning and Recovery	\$ 122.4	\$ 77.4	\$ 32.4

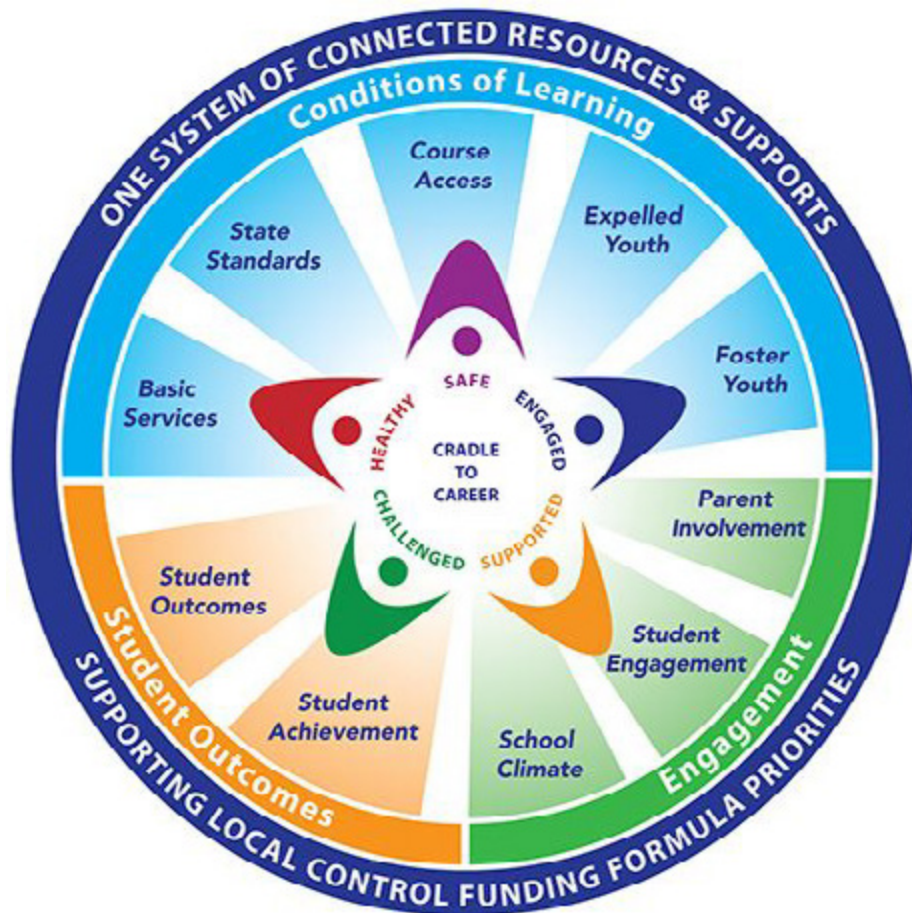
A full copy of Fresno Unified School District's 2023/24 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link: <http://www.fresnounified.org/dept/fiscalservices>

A summary of all budgets is included.



## Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) was enacted in 2013/14; it replaced the previous finance system which had been in existence for roughly 40 years. For school districts the LCFF establishes base, supplemental, and concentration grants in place of the myriad of previous K-12 funding streams that existed at the time.



The heart of the overall school finance system in California is the funding formula. All districts receive a uniform base amount per pupil, with different amounts depending on the grade level. Districts will receive the most funding for high school grades, where instruction costs the most and additional funding for grades K-3. In the past, older 4-year-olds in transitional kindergarten were treated the same as kindergartners for funding purposes. The 2022/23 school year was the first that included the new implementation for the Transitional Kindergarten program included in the Governor's budget. Districts receive less funding for students in middle/upper grades. The target for full implementation remains 2025/26 and continues to be a priority in the Governor's Budget.

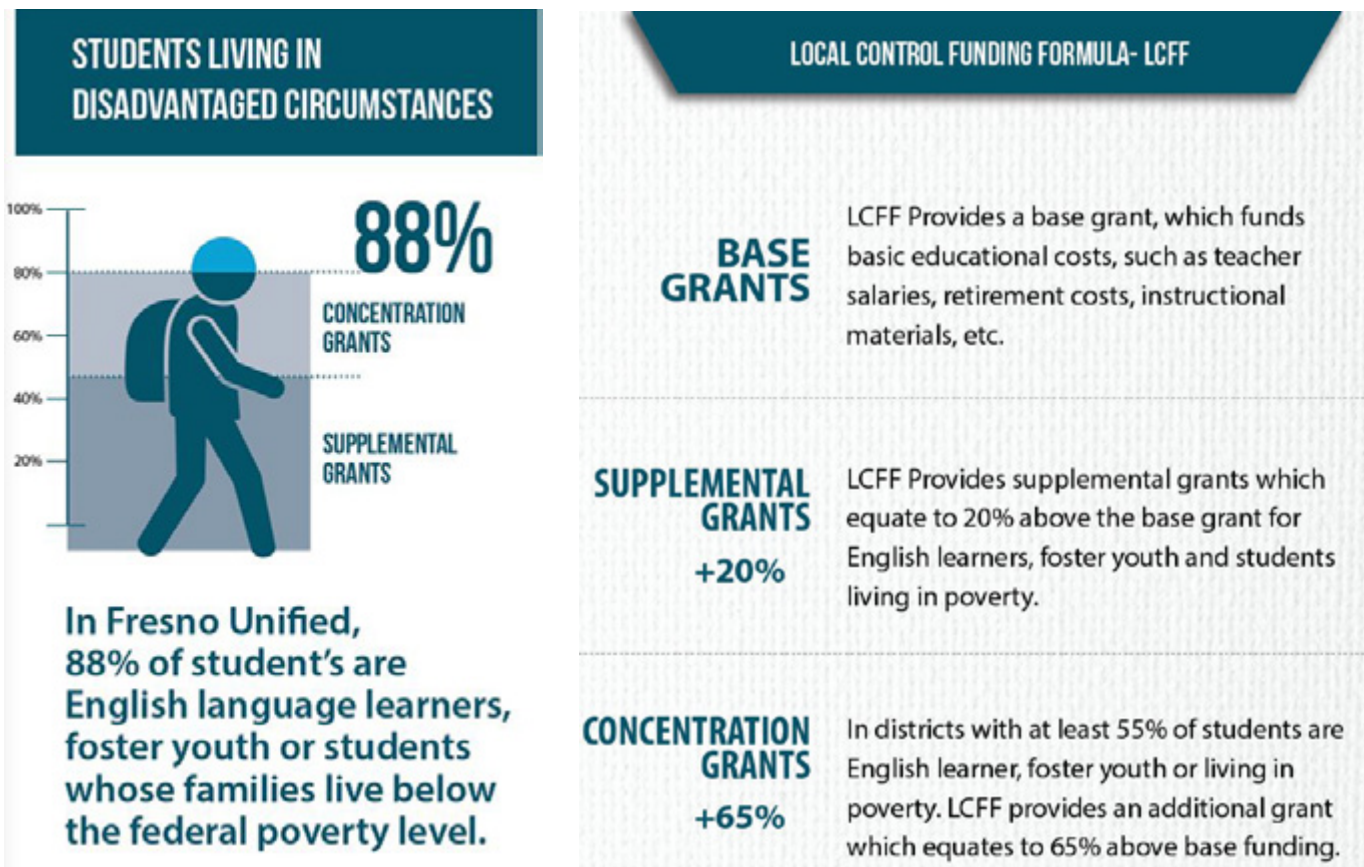
In addition to the base grant, districts receive additional funds based on the number of low income, English learners, homeless students or foster children who attend. These students are referred to as "high-need" and an Unduplicated Pupil Percentage (UPP) is utilized to determine how many "high need" students are enrolled at each school district. Unduplicated means that even though a student may fall into more than one category (for instance they are both an English



learner and a foster youth), they are only counted once for the purposes of the funding formula. At Fresno Unified School District, the Unduplicated Pupil Percentage for 2022/23 is 88.03% (used for Adopted 2023/24 budget).

Districts receive an additional 20 percent of the base – a “supplemental grant”– for each high-needs student enrolled in a district.

In addition to supplemental and base grants, when high-needs students make up at least 55 percent of a district’s enrollment, districts receive a “concentration grant” equal to 50 percent of the base grant for every high-needs student above the 55 percent threshold. This threshold figure is based on agreement among proponents of the new system that it costs school districts more to effectively educate high-needs students concentrated in high-poverty communities.

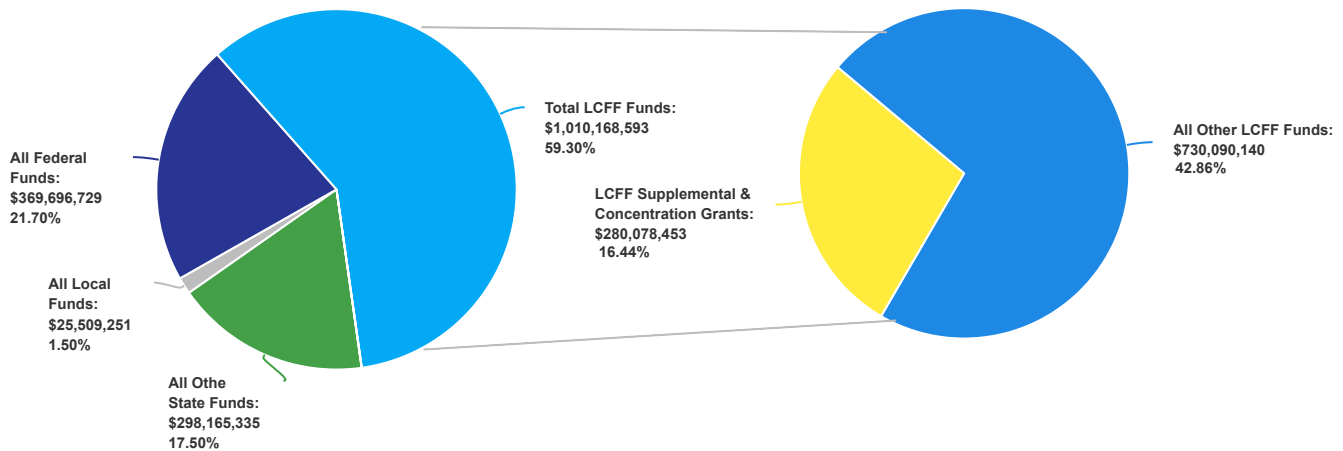


## LCFF Funding for Fresno Unified School District

The total revenue projected for Fresno Unified School District is \$1,703,539,908:

- \$1,010,168,593 is Local Control Funding Formula (LCFF)
  - ♦ Of the \$1,010,168,593 in LCFF Funds, \$280,078,453 is generated based on the enrollment of high needs students (foster youth, English learner, and low income students)
- \$298,165,335 is Other State Funds
- \$25,509,251 is Local Funds
- \$369,696,729 is Federal Funds

Projected Revenue by Fund Source



Most Fresno Unified students are disproportionately impacted by higher concentrations of poverty than the average city in California. The poverty rate in Fresno is approximately 78.91% higher than the US average\*. Fresno County ranks as the second poorest metropolitan county (Tulare ranks last) in California. Within the City of Fresno, the US Census reports that 34.1% of children that attend Fresno Unified School District live with incomes below the Federal poverty level compared to 15.5% statewide (median household income).\*\*

Poverty rates within Fresno Unified for poverty rates are also significantly higher in the following groups: Black residents (41.8%), Asian residents (28.3%), and for Hispanic or Latino residents (34.0%)\*\*\*. 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, 2017-2021.

### Income and Poverty Comparison

	City of Fresno		City of Clovis		Fresno County		State		US
Per Capita Income****	\$	26,368	\$	37,824	\$	27,295	\$	41,276	\$ 37,638
Median Household Income****	\$	57,211	\$	89,769	\$	61,276	\$	84,097	\$ 70,784

Sources:

\* [WelfareInfo.org/poverty-rate/California](https://welfareinfo.org/poverty-rate/California)

\*\* [SAIPE \(census.gov\)](https://saip.ehpa.gov/)

\*\*\* [Fresno, California \(CA\) poverty rate data - information about poor and low-income residents living in this city \(city-data.com\)](https://www.indexmundi.com/facts/united-states/quick-facts/california/percent-of-people-of-all-ages-in-poverty#chart)  
[www.indexmundi.com/facts/united-states/quick-facts/california/percent-of-people-of-all-ages-in-poverty#chart](https://www.indexmundi.com/facts/united-states/quick-facts/california/percent-of-people-of-all-ages-in-poverty#chart)

\*\*\*\* [U.S. Census Bureau QuickFacts: Fresno County, California](https://www.census.gov/quickfacts/fresnocounty/california)

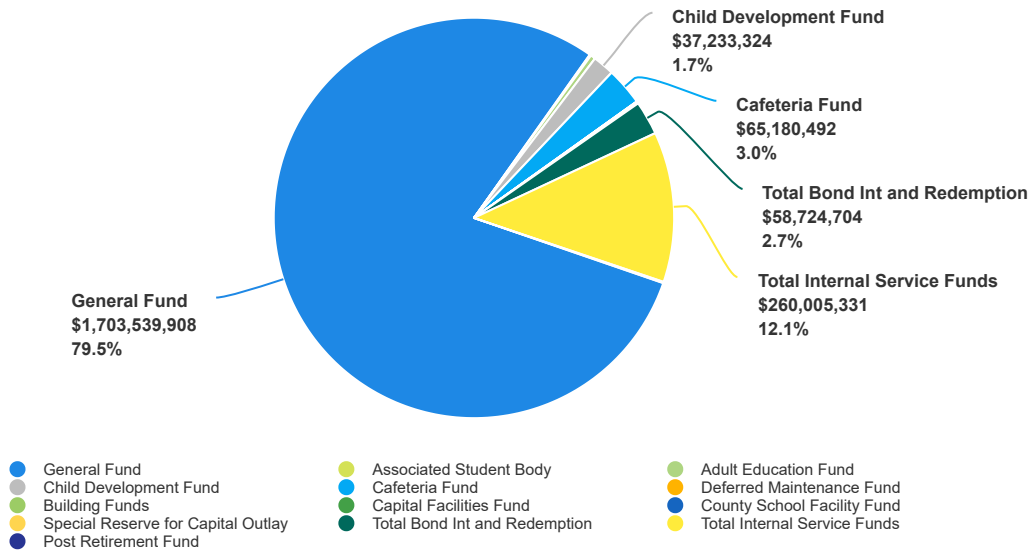
### What Makes Up a School District's Funding?

The District's total budgeted revenue for 2023/24 is \$2,141,586,001. This is an increase of \$46,704,728 from the 2022/23 projected revenue of \$2,094,881,273. The General Fund makes up the largest part of the District's total revenue, accounting for 79.55% with the other funds accounting for the balance of the revenue.

#### Summary of Revenue - All Funds

<b>Fund Name</b>	<b>2022/23 Estimated Actual Revenue</b>	<b>2023/24 Budgeted Revenues</b>	<b>Difference</b>
General Fund Unrestricted	\$ 989,244,591	\$ 1,044,859,035	\$ 55,614,444
General Fund Restricted	664,779,561	658,680,873	(6,098,688)
<b>Total General Fund</b>	<b>\$ 1,654,024,152</b>	<b>\$ 1,703,539,908</b>	<b>\$ 49,515,756</b>
Adult Education Fund	8,622,080	8,470,341	(151,739)
Child Development Fund	31,679,718	37,233,324	5,553,606
Cafeteria Fund	67,328,029	65,180,492	(2,147,537)
Deferred Maintenance Fund	2,861	-	(2,861)
Building Fund	3,101,660	1,763,086	(1,338,574)
Developer Fee/ Capital Facilities Fund	2,537,112	1,385,000	(1,152,112)
County School Facility Fund	12,573,626	600,000	(11,973,626)
Special Reserve for Capital Outlay	34,996	40,000	5,004
Total Bond interest and Redemption	63,434,649	58,724,704	(4,709,945)
Total Internal Service/ Self Insurance Funds	250,398,575	260,005,331	9,606,756
Post Retirement Fund	(1,500,000)	2,000,000	3,500,000
ASB Student Body	2,643,815	2,643,815	-
<b>Total</b>	<b>\$ 2,094,881,273</b>	<b>\$ 2,141,586,001</b>	<b>\$ 46,704,728</b>

Summary of Revenue Sources by Fund





## Fresno Unified School District - General Fund

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

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ 780,877,229	\$ 779,548,202	\$ 847,472,812	\$ 954,662,773	\$ 1,010,168,593	\$ 1,030,470,325	\$ 1,059,105,786
Federal Revenues	97,013,490	170,530,401	293,017,805	282,436,433	369,696,729	120,866,521	120,866,521
State Revenues	118,544,055	171,938,651	230,100,898	389,904,790	298,165,335	298,269,306	298,269,306
Other Local Revenues	15,310,529	18,408,326	38,883,276	27,020,152	25,509,251	25,509,251	25,509,251
Other Sources	-	-	-	-	-	5,186,409	5,186,409
<b>Total Revenues</b>	<b>\$ 1,011,745,303</b>	<b>\$ 1,140,425,580</b>	<b>\$ 1,409,474,791</b>	<b>\$ 1,654,024,148</b>	<b>\$ 1,703,539,908</b>	<b>\$ 1,480,301,812</b>	<b>\$ 1,508,937,273</b>
\$ Increase/(Decrease)	\$ 26,764,313	\$ 128,680,277	\$ 269,049,211	\$ 244,549,357	\$ 49,515,760	\$ (223,238,096)	\$ 28,635,461
% Increase/(Decrease)	2.72%	12.72%	23.59%	17.35%	2.99%	-13.10%	1.93%
<b>EXPENDITURES</b>							
Certificated Salaries	\$ 427,118,024	\$ 444,220,633	\$ 521,092,622	\$ 534,712,243	\$ 555,496,567	\$ 553,369,558	\$ 561,729,558
Classified Salaries	138,312,533	148,682,786	164,336,137	187,503,925	211,352,210	214,051,866	218,616,866
Employee Benefits	295,795,055	302,524,327	348,507,758	411,238,953	481,941,283	486,994,988	498,105,572
Books and Supplies	45,242,392	76,577,451	96,734,612	116,697,220	110,872,361	110,586,488	101,474,184
Services and Other Operating Expenditures	88,384,654	79,574,295	126,917,590	193,551,378	211,089,598	185,862,963	187,422,963
Capital Outlay	18,947,447	2,019,907	3,694,894	71,571,902	248,259,734	10,202,199	10,202,199
Other Outgo/Debt Service	285,615	344,379	1,707,668	2,142,163	1,951,242	1,826,712	1,826,712
<b>Total Expenditures</b>	<b>\$ 1,014,085,720</b>	<b>\$ 1,053,943,778</b>	<b>\$ 1,262,991,281</b>	<b>\$ 1,517,417,784</b>	<b>\$ 1,820,962,995</b>	<b>\$ 1,562,894,774</b>	<b>\$ 1,579,378,054</b>
\$ Increase/(Decrease)	\$ 38,191,635	\$ 39,858,058	\$ 209,047,503	\$ 254,426,503	\$ 303,545,211	\$ (258,068,221)	\$ 16,483,280
% Increase/(Decrease)	3.91%	3.93%	19.83%	20.14%	20.00%	-14.17%	1.05%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ 6,632,022	\$ 6,836,688	\$ 4,141,622	\$ 3,386,409	\$ 5,186,409	\$ -	\$ -
(Transfer Out)	(8,359,750)	(16,308,419)	(5,593,398)	(4,856,409)	(9,156,409)	(9,156,409)	(9,156,409)
Sources	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	1	(1)	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ (1,727,727)</b>	<b>\$ (9,471,732)</b>	<b>\$ (1,451,776)</b>	<b>\$ (1,470,000)</b>	<b>\$ (3,970,000)</b>	<b>\$ (9,156,409)</b>	<b>\$ (9,156,409)</b>
Beginning Fund Balance	156,251,109	152,182,965	229,193,035	374,224,769	497,319,627	375,926,540	284,177,169
Fiscal Year Transactions	(4,068,144)	77,010,070	145,031,734	135,136,364	(121,393,087)	(91,749,371)	(79,597,190)
Audit Adjustment	-	-	-	(12,041,506)	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 152,182,965</b>	<b>\$ 229,193,035</b>	<b>\$ 374,224,769</b>	<b>\$ 497,319,627</b>	<b>\$ 375,926,540</b>	<b>\$ 284,177,169</b>	<b>\$ 204,579,979</b>

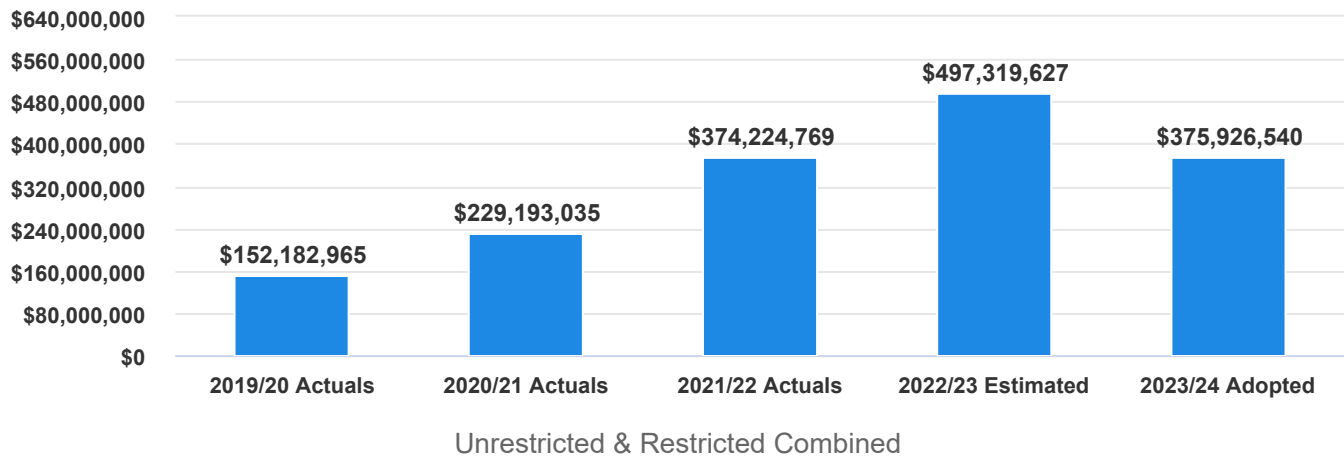
## Summary of Expenses - All Funds

<b>Fund Name</b>	<b>2022/23 Estimated Actual Expenses</b>	<b>2023/24 Budgeted Expenses</b>	<b>Difference</b>
General Fund Unrestricted	\$ 823,035,612	\$ 952,977,391	\$ 129,941,779
General Fund Restricted	694,345,830	867,985,604	173,639,774
<b>Total General Fund</b>	<b>\$ 1,517,381,442</b>	<b>\$ 1,820,962,995</b>	<b>\$ 303,581,553</b>
Adult Education Fund	8,507,661	10,378,903	1,871,242
Child Development Fund	31,679,368	37,898,818	6,219,450
Cafeteria Fund	62,582,475	66,324,333	3,741,858
Deferred Maintenance Fund	3,359,270	7,056,409	3,697,139
Total Building Funds	154,278	273,000	118,722
Developer Fee/ Capital Facilities Fund	152,966	2,746,614	2,593,648
County School Facility Fund	94,271,777	94,270,777	(1,000)
Special Reserve for Capital Outlay	502,302	1,663,746	1,161,444
Total Bond interest and Redemption	62,710,625	61,481,281	(1,229,344)
Total Internal Service/ Self Insurance Funds	218,214,732	211,042,449	(7,172,283)
Post Retirement Fund	54,595	150,000	95,405
ASB Student Body	2,366,520	2,366,520	-
<b>Total</b>	<b>\$ 2,001,938,011</b>	<b>\$ 2,316,615,845</b>	<b>\$ 314,677,834</b>

## Budgeted Ending Balances by Fund

Fund Name	2023/24 Estimated Beginning Balance	2023/24 Budgeted Revenues	2023/24 Budgeted Expenditures	Projected Other Financing Sources	2023/24 Budgeted Ending Balance
General Fund Unrestricted	\$ 335,466,971	\$ 1,044,859,035	\$ 952,977,391	\$ (131,034,143)	\$ 296,314,472
General Fund Restricted	161,852,656	658,680,873	867,985,604	127,064,143	79,612,068
<b>Total General Fund</b>	<b>\$ 497,319,627</b>	<b>\$ 1,703,539,908</b>	<b>\$ 1,820,962,995</b>	<b>\$ (3,970,000)</b>	<b>\$ 375,926,540</b>
Adult Education Fund	2,088,646	8,470,341	10,378,903	-	180,084
Child Development Fund	665,494	37,233,324	37,898,818	-	-
Cafeteria Fund	21,879,136	65,180,492	66,324,333	-	20,735,295
Deferred Maintenance Fund	-	-	7,056,409	7,656,409	600,000
Total Building Funds	119,904,987	1,763,086	273,000	(119,621,951)	1,773,122
Developer Fee/ Capital Facilities Fund	3,670,270	1,385,000	2,746,614	(40,500)	2,268,156
County School Facility Fund	22,941,138	600,000	94,270,777	114,476,042	43,746,403
Special Reserve for Capital Outlay	2,623,801	40,000	1,663,746	-	1,000,055
Total Bond interest and Redemption	120,723,054	58,724,704	61,481,281	-	117,966,477
Total Internal Service/ Self Insurance Funds	106,614,627	260,005,331	211,042,449	(2,000,000)	153,577,509
Post Retirement Fund	65,825,812	2,000,000	150,000	3,500,000	71,175,812
ASB Student Body	2,705,739	2,643,815	2,366,520	-	2,983,034
<b>Total</b>	<b>\$ 966,962,331</b>	<b>\$ 2,141,586,001</b>	<b>\$ 2,316,615,845</b>	<b>\$ -</b>	<b>\$ 791,932,487</b>

### General Fund Balance History



### Components of Ending Fund Balance

The General Fund reflects unusually high balances due to the one-time, restricted funding available from the pandemic and learning loss. Once these funds have been fully expended, the General Fund balance will return 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	2019/20 Actuals	2020/21 Actuals	2021/22 Unaudited Actuals	2022/23 Estimated	2023/24 Adopted Budget
Reserve for Economic Uncertainties	\$102.5	\$113.7	\$146.8	\$137.5	\$138.9
Restricted	\$4.3	\$29.7	\$77.5	\$161.9	\$79.6
Committed	\$0.0	\$25.9	\$105.0	\$188.5	\$152.9
Assigned	\$41.4	\$56.2	\$40.3	\$4.9	\$0.0
Cash, Inventory, Pre-Paid Assets	\$4.0	\$3.6	\$4.6	\$4.6	\$4.6
<b>Total</b>	<b>\$152.2</b>	<b>\$229.1</b>	<b>\$374.2</b>	<b>\$497.3</b>	<b>\$375.9</b>

## **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 Governor's Budget addressed these potential LCFF ADA funding losses by providing an option to utilize the average of the three prior years' Average Daily Attendance for the Local Control Funding Formula (LCFF).

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 student's 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.

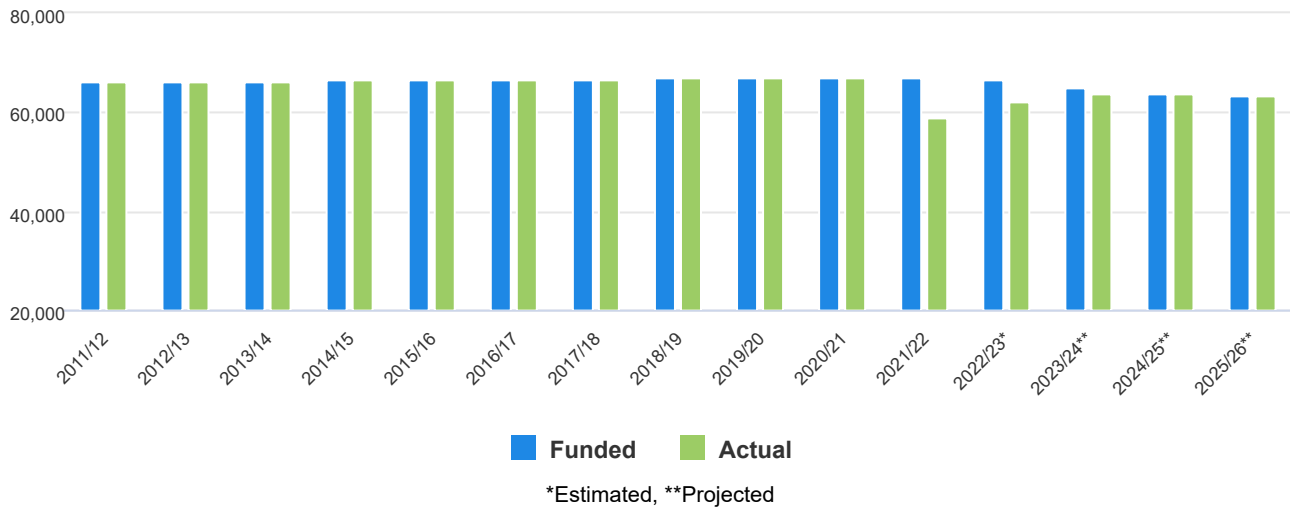


### Average Daily Attendance

SY	Funded	Actual
2011/12	66,345	66,345
2012/13	66,286	66,286
2013/14	66,348	66,348
2014/15	66,535	66,535
2015/16	66,598	66,598
2016/17	66,736	66,736
2017/18	66,714	66,714
2018/19	67,045	67,045
2019/20	66,930	66,930
2020/21	66,930	66,904
2021/22	66,881	58,744
2022/23*	66,434	62,330
2023/24**	64,916	63,735
2024/25**	63,866	63,635
2025/26**	63,551	63,535

\*Estimated, \*\*Projected

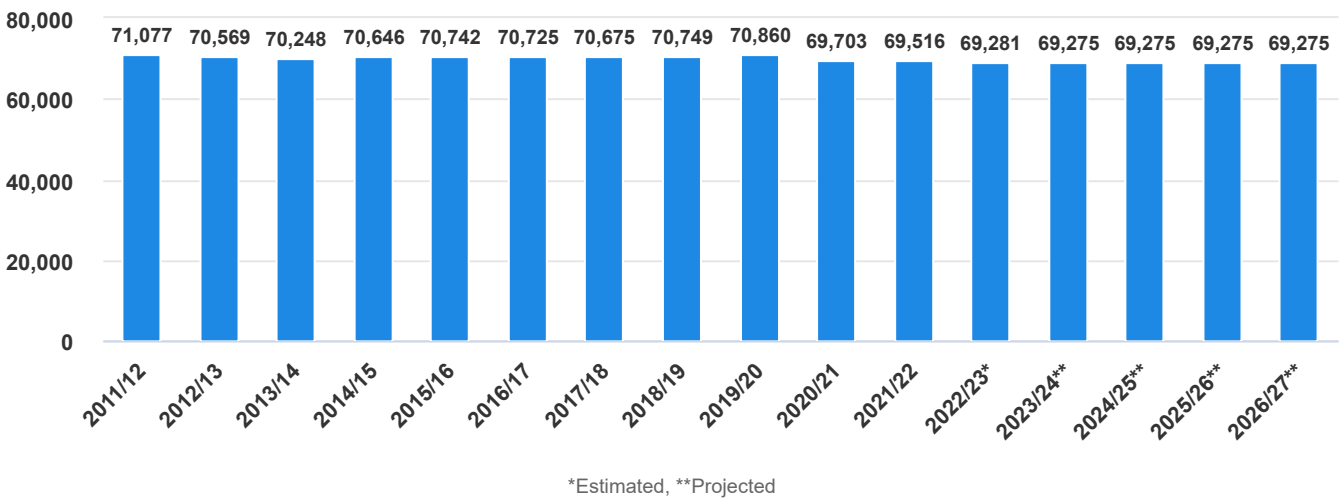
### ADA, Funded vs Actual



Student Enrollment

Below is Fresno Unified School District’s enrollment by year. The district has experienced relatively flat enrollment for the past four years and anticipates a similar trend for the multi-year projections. For this reason, the district is planning the enrollment flat in future years until trend dictates otherwise.

Fresno Unified District Enrollment



## Fresno Unified School District School Listing and Enrollment

Elementary School	Address	2023/24 Projected Enrollment
Addams	2117 W. McKinley Ave., Fresno, CA 93728	821
Addicott*	4784 E. Dayton Ave., Fresno, CA 93726	41
Anthony	1542 E. Webster St., Fresno, CA 93728	433
Ayer	5272 E. Lowe Ave., Fresno, CA 93727	569
Aynesworth	4765 E. Burns Ave., Fresno, CA 93725	548
Bakman	580 N. Helm Ave., Fresno, CA 93727	716
Balderas	4625 E. Florence Ave., Fresno, CA 93725	645
Birney	3034 E. Cornell Ave., Fresno, CA 93703	696
Bullard Talent	4950 N. Harrison Ave., Fresno, CA 93704	736
Burroughs	166 N. Sierra Vista Ave., Fresno, CA 93702	723
Calwa	4303 E. Jensen Ave., Fresno, CA 93704	594
Centennial	3830 E. Saginaw Way, Fresno, CA 93726	724
Columbia	1025 S. Trinity St., Fresno, CA 93706	517
Del Mar	4122 N. Del Mar Ave., Fresno, CA 93704	519
Easterby	5211 E. Tulare Ave., Fresno, CA 93727	701
Eaton	1451 E. Sierra Ave., Fresno, CA 93710	493
Ericson	4774 E. Yale Ave., Fresno, CA 93703	733
Ewing	4873 E. Olive Ave., Fresno, CA 93727	830
Figarden	6235 N. Brawley Ave., Fresno, CA 93722	585
Fremont	1005 W. Weldon Ave, Fresno, CA 93705	424
Gibson	1266 W. Barstow Ave, Fresno, CA 93711	413
Greenberg	5081 E. Lane Ave, Fresno, CA 93727	551
Hamilton	102 E. Clinton, Fresno, CA 93704	794
Heaton	1533 N. San Pablo Ave, Fresno, CA 93728	502
Herrera	5090 East Church Ave, Fresno, CA 93725	602
Hidalgo	3550 E. Thomas, Fresno, CA 93702	574
Holland	4676 N. Fresno St, Fresno, CA 93726	410
Homan	1602 W. Harvard, Fresno, CA 93705	560
Jackson	3750 E. Platt Ave, Fresno, CA 93702	369
Jefferson	202 N. Mariposa, Fresno, CA 93701	446
King	1001 E. Florence Ave, Fresno, CA 93706	591
Kirk	2000 E. Belgravia Ave, Fresno, CA 93706	392

## EXECUTIVE SUMMARY

Elementary School	Address	2023/24 Projected Enrollment
Kratt	650 W. Sierra Ave, Fresno, CA 93704	581
Lane	4730 E. Lowe Ave, Fresno, CA 93702	569
Lawless	5255 N. Reese, Fresno, CA 93722	616
Leavenworth	4420 E. Thomas Ave, Fresno, CA 93702	762
Lincoln	1100 E. Mono, Fresno, CA 93706	484
Lowell	171 N. Poplar Ave, Fresno, CA 93701	330
Malloch	2251 W. Morris Ave, Fresno, CA 93711	462
Manchester GATE	2307 E. Dakota Ave, Fresno, CA 93726	675
Mayfair	3305 E. Home, Fresno, CA 93703	591
McCardle	577 E. Sierra Ave, Fresno, CA 93710	465
Muir	410 E. Dennett Ave, Fresno, CA 93728	463
Norseman	4636 E. Weldon Ave, Fresno, CA 93703	662
Olmos	550 S. Garden, Fresno, CA 93727	580
Phoenix Elementary Academy**	3335 N. Arthur Ave, Fresno, CA 93705	19
Powers-Ginsburg	110 E. Swift, Fresno, CA 93704	425
Pyle	4140 N. Augusta Ave, Fresno, CA 93726	706
Robinson	555 E. Browning, Fresno, CA 93710	478
Roeding	1225 W. Dakota Ave, Fresno, CA 93705	657
Rowell	3460 E. McKenzie, Fresno, CA 93702	600
Slater	4472 N. Emerson Ave, Fresno, CA 93705	668
Starr	1780 W. Sierra, Fresno, CA 93711	335
Storey Elementary	5250 E. Church Ave, Fresno, CA 93725	541
Sunset	1755 S. Crystal Ave, Fresno, CA 93706	397
Tatarian	7120 N. Valentine Ave., Fresno, CA 93711	479
Thomas	4444 N. Millbrook Ave, Fresno, CA 93726	781
Turner	5218 E. Clay Ave, Fresno, CA 93727	604
Vang Pao	4100 East Heaton Ave., Fresno, CA 93702	813
Viking	4251 N. Winery, Fresno, CA 93726	713
Vinland	4666 N. Maple Ave, Fresno, CA 93726	500
Wawona K-8 (DI & boundary)	4524 N. Thorne, Fresno, CA 93704	718
Webster	2600 E. Tyler Ave, Fresno, CA 93701	302
Williams	525 W. Saginaw Way, Fresno, CA 93705	640
Wilson	2131 W. Ashlan Ave, Fresno, CA 93705	656
Winchell	3722 E. Lowe Ave, Fresno, CA 93702	673

Elementary School	Address	2023/24 Projected Enrollment
Wishon	3857 E. Harvard Ave, Fresno, CA 93703	495
Wolters	5174 N. First St, Fresno, CA 93710	403
Yokomi	2323 E. McKenzie, Fresno, CA 93701	715

Middle School	Address	2023/24 Projected Enrollment
Ahwahnee Middle	1127 E. Escalon Ave., Fresno, CA 93710	688
Baird Middle	5500 N. Maroa Ave., Fresno, CA 93704	609
Computech Middle	555 E. Belgravia Ave., Fresno, CA 93706	800
Cooper Middle	2277 W. Bellaire Way, Fresno, CA 93705	556
Fort Miller Middle	1302 E. Dakota Ave, Fresno, CA 93704	601
Gaston Middle	1100 E. Church Ave, Fresno, CA	888
Kings Canyon Middle	5117 E. Tulare Ave, Fresno, CA 93727	924
Scandinavian Middle	3216 N. Sierra Vista, Fresno, CA 93726	765
Sequoia Middle	4050 E. Hamilton, Fresno, CA 93702	874
Tehipite Middle	630 N. Augusta, Fresno, CA 93701	450
Tenaya Middle	1239 W. Mesa, Fresno, CA 93711	815
Terronez Middle	2300 S. Willow, Fresno, CA 93725	685
Tioga Middle	3232 E. Fairmont Ave, Fresno, CA 93726	699
Yosemite Middle	1292 N. 9th St, Fresno, CA 93703	684



High School	Address	2023/24 Projected Enrollment
Adult Transition Program**	3132 E. Fairmont, Fresno 93726	171
Bullard High	5445 N. Palm Ave., Fresno, CA 93704	2435
Cambridge Cont. High**	1001 S. Chestnut Ave., Fresno, CA 93727	356
Design Science HS	2004 E Cambridge Ave., Fresno, CA 93703	244
DeWolf Cont. High**	2445 W. Dakota Ave., Fresno, CA 93705	150
Duncan PolyTech High	4330 E. Garland Ave., Fresno, CA 93726	1182
Edison High	540 E. California Ave., Fresno, CA 93706	2456
Fresno High	1839 N. Echo Ave, Fresno, CA 93704	2113
Fulton*	3058 N Millbrook Ave. Fresno, CA 93703	19
Hoover High	5550 N. First St, Fresno, CA 93710	1996
JE Young Academic High**	822 N. Abby, Fresno, CA 93701	448
JE Young Academic Center (eLearn)**	822 N. Abby Street, Fresno, CA 93701	1475
McLane High	2727 N. Cedar Ave, Fresno, CA 93703	1949
Patino High	2000 E. Cambridge Ave, Fresno, CA 93703	242
Phoenix Secondary**	5090 E. Church Ave., Fresno, CA 93725	58
Rata*	1373 W. Mesa, Fresno, CA 93711	40
Roosevelt High	4250 E. Tulare St, Fresno, CA 93702	2183
Sunnyside High	1019 S. Peach Ave, Fresno, CA 93727	2910
<b>Total Enrollment-LCFF funding</b>		<b>69,275</b>

**Pre-K not Included in Total**

\*Special Ed Schools

\*\*Alternative Education Schools (JE Young High/Academic Center combine in count)

<b>For Information only Pre-Schools (free-standing)</b>	<b>Address</b>	<b>Not included in District totals for funding</b>
Duncan Preschool	4330 E. Garland Ave., Fresno, CA 93726	21
Heaton CDC	1307 E. Home Fresno, CA 93728	33
King CDC	1001 E. Florence Fresno, CA 93706	35
Roosevelt PACE	4250 E. Tulare St, Fresno, CA 93702	17
Scandinavian Child-Center	3350 N. Sierra Vista Fresno, CA 93701	30
Webster CDC	2600 E. Tyler Fresno, CA 93701	23
Lori Ann Infant Center		578
LaVera Williams Early Learning Center		53
<b>Total Pre-school enrollment</b>		<b>790</b>

<b>Charter Schools (informational only)</b>		<b>Not included in District totals for funding</b>
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

## 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
<b>Classroom Teachers</b>	<b>TK-3rd Grade = 1 teacher to 24 students</b> <b>4th to 6th Grade = 1 teacher to 29 students</b> <b>7th and 8th Grade = 1 teacher to 29 students</b> Elimination of combination classes in TK-6th grade Where sufficient permanent classrooms are available
<b>Additional Teachers</b>	Designated Schools = 1 additional certificated FTE Instructional Coach
<b>Classroom Aides</b>	Kindergarten classrooms = 2 to 3 (6 hour aides)
<b>Custodial</b>	3-5 FTE based on school square footage
<b>Clerical</b>	Office Manager Office Assistant(s) = 1 to 2 FTE Library Technician Home School Liasion
<b>Health Care Professionals</b>	School Psychologist Registered Nurse (1 to 3 days/week) Licensed Vocational Nurse or Health Assistant (2 to 4 days/week) Staffing based on student medical support needs
<b>Administration</b>	Principal 1 to 2 Vice Principals

### Middle School Baseline Staffing

Description	Middle School Baseline Staffing
<b>Classroom Teachers</b>	<b>1 teacher to 29 students</b>
<b>Additional Teachers</b>	Middle School Redesign = 1 to 8 certificated FTE Transition Teacher = 1 FTE Campus Culture = 0.4 FTE School Climate = .6 FTE
<b>Safety</b>	Campus Safety Assistants = 3 to 4 FTE
<b>Custodial</b>	4 to 7 FTE based on square footage
<b>Clerical</b>	Office Manager Office Assistant = 1 to 2 FTE Attendance Records Assistant Library Technician Home School Liasion
<b>Health Care Professionals</b>	School Psychologist Registered Nurse (2 to 3 days/week) Licensed Vocational Nurse or Health Assistant (2 to 3 days/week) Staffing based on student medical support needs
<b>Administration</b>	Principal Vice Principal Guidance Learning Advisor (GLA) Counselor 2 to 2.6 FTE

### High School Baseline Staffing

Description	High School Baseline Staffing
<b>Classroom Teachers</b>	<b>1 teacher to 29 students</b>
<b>Additional Teachers</b>	Professional Learning Updraft System“PLUS” Teams = 2 to 3 FTE Targeted Improvement Actions = 5 to 7 FTE Librarian
<b>Safety</b>	School Resource Officer and Probation Officer Campus Safety Assistants = 7 to 8
<b>Custodial</b>	6 to 15 FTE based on square footage 2 FTE based on Physical Education
<b>Clerical</b>	Office Manager, Registrar, Assistant Registrar and Financial Technician Office Assistant = 1 to 5 Attendance Records Assistant = 2 Library Technician Resource Counseling Assistant
<b>Health Care Professionals</b>	School Psychologist Registered Nurse Licensed Vocational Nurse = .75 to 1.5 FTE (Based on student medical support needs)
<b>Administration</b>	Principal Vice Principals = 2 to 6 FTE Counselors = 3 to 11 Campus Culture Director and Athletic Director



## Personnel Changes

The district has made significant investments in several categories in the upcoming school year and in some cases, decreased where appropriate. Detailed below are brief explanations on significant changes from 2022/23 to adopted 2023/24.

- **Ancillary Services:** The increases shown on the preceding table are primarily in the Extended Learning department. These include the addition of Coordinator I positions (approximately 56), additional after school/extended day leads (approximately 36), additional paraprofessionals (approximately 41), an analyst II and an executive officer. These positions were added to accommodate the shift of the After School Program from the Fresno County Office of Education to Fresno Unified. This is supported by the After School Education and Safety Grant, otherwise known as ACES
- **Plant Maintenance and Operations:** Additional FTE added based on square footage. Additional FTE was also added for irrigation and HVAC repair
- **Health Services:** The district continues to recognize the need for additional health care at school sites. As a result, we have added significant resources for both Licensed School Nurses (LVN's) and Registered Nurses
- **Safety and Security:** The district continues to invest in safety in the adopted budget. Additional personnel added include school safety specialists, elementary school campus safety assistants, high school campus safety assistants, alternative school campus safety assistants, an executive director and manager II
- **Resource Specialist (Special Education):** Continued focus on specialized needs of our students with investment in additional resources at sites to develop, implement and evaluate Individual Educational Plans (IEP's) for students. Investment recognizes the need for both credentialed and paraeducator staff
- **Separate Classes (Special Education):** The district continues to see significant growth in the number of special needs classes. These would include Deaf/Hard of Hearing, SDC, Learning Handicap (to include severely), Autistic SDC, Mild/Moderate Handicap. Resources have been added/shifted in both Certificated Teachers and paraprofessionals to assist in the classrooms
- **Instruction:** The small decrease in the Instruction function is due to ESSER funded positions ending. Personnel in these positions were shifted through normal annual attrition.

## Per Pupil Site Allocations

School Type	2023/24 Rates	2023/24 Amount
<b>Instructional Supplies *</b>		
Elementary Schools	\$16.10 per student plus \$4,000 per site	\$ 863,106
Middle Schools	\$41.26 per student	\$ 408,780
High Schools	\$57.06 per student	\$ 967,344
Alternative Education	\$56.62 per student	\$ 27,518
Special Ed	\$51.87 per student plus \$4,000 per site	\$ 30,425
<b>Sub-Total</b>		<b>\$ 2,297,173</b>

\* 90% of instructional supply funds support classroom instruction

<b>Library Supplies</b>		
Elementary Schools	\$11,000 per site	
Middle Schools	\$15,750 per site	
High Schools	\$21,000 per site	
<b>Sub-Total</b>		<b>\$ -</b>

<b>Per Teacher Classroom Allocation</b>		
All	\$315 per teacher	\$ 1,343,391
<b>Sub-Total</b>		<b>\$ 1,343,391</b>
<b>Total School Site Instructional Supplies</b>		<b>\$ 3,640,564</b>

School Type	2023/24 Rates	2023/24 Amount
<b>Extra-Curricular / Co Curricular</b>		
All Schools		\$ 20,548,123
<b>Sub-Total</b>		<b>\$ 20,548,123</b>

<b>Site Allocations - Prioritized by the School Site Council</b>		
All Schools		\$ 51,026,404
<b>Sub-Total</b>		<b>\$ 51,026,404</b>
<b>Grand Total</b>		<b>\$ 75,215,091</b>

## 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 changes within Fresno Unified.

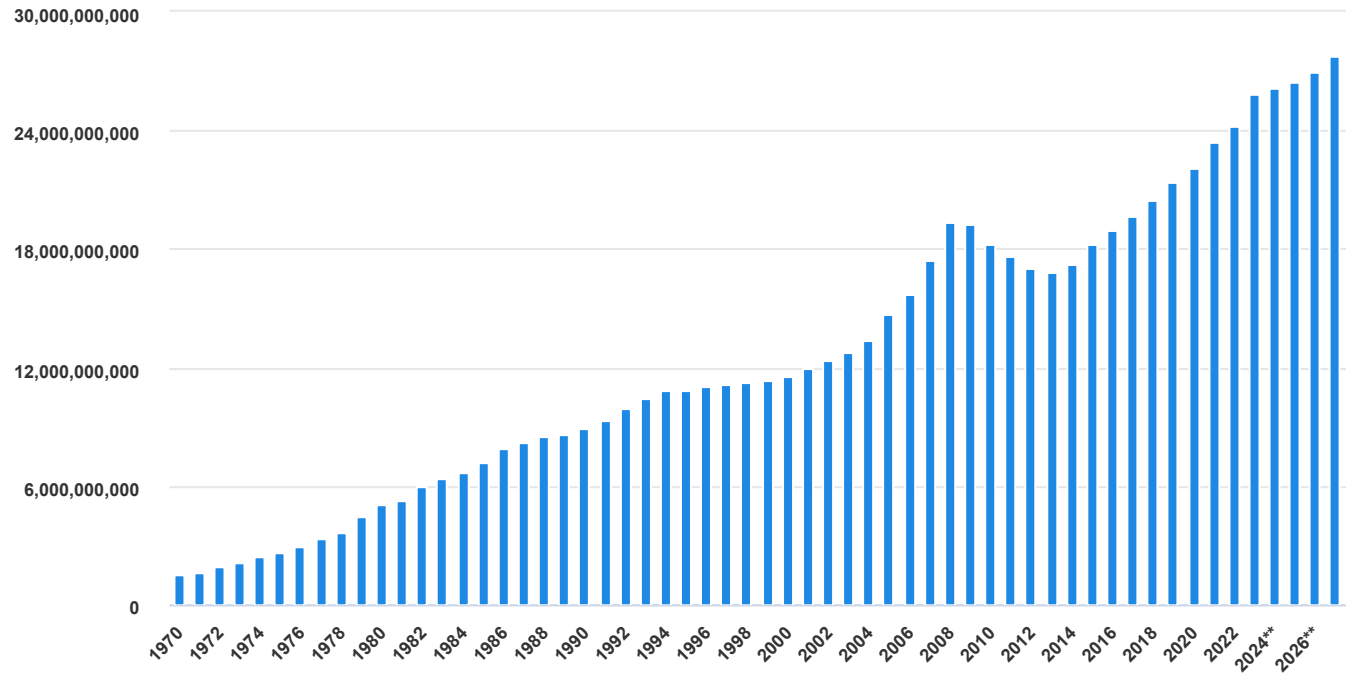
## Fresno Unified Historical Assessed Value

FY	Total Assessed Value
1970	\$ 1,548,747,692
1971	\$ 1,613,555,364
1972	\$ 1,968,123,028
1973	\$ 2,165,586,820
1974	\$ 2,427,079,504
1975	\$ 2,652,455,584
1976	\$ 2,948,197,404
1977	\$ 3,312,271,592
1978	\$ 3,618,608,472
1979	\$ 4,453,081,072
1980	\$ 5,057,205,316
1981	\$ 5,308,174,024
1982	\$ 5,970,919,292
1983	\$ 6,398,607,292
1984	\$ 6,727,660,362
1985	\$ 7,211,838,631
1986	\$ 7,892,076,356
1987	\$ 8,214,436,317
1988	\$ 8,518,064,237
1989	\$ 8,582,542,291
1990	\$ 8,896,369,775
1991	\$ 9,337,455,381
1992	\$ 9,952,878,714
1993	\$ 10,443,669,668
1994	\$ 10,838,947,183
1995	\$ 10,842,817,846
1996	\$ 11,072,819,742
1997	\$ 11,106,350,174
1998	\$ 11,211,549,660

FY	Total Assessed Value
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**	\$ 26,146,838,522
2025**	\$ 26,408,306,908
2026**	\$ 26,936,473,046
2027**	\$ 27,744,567,237

\*Estimated, \*\*Projected

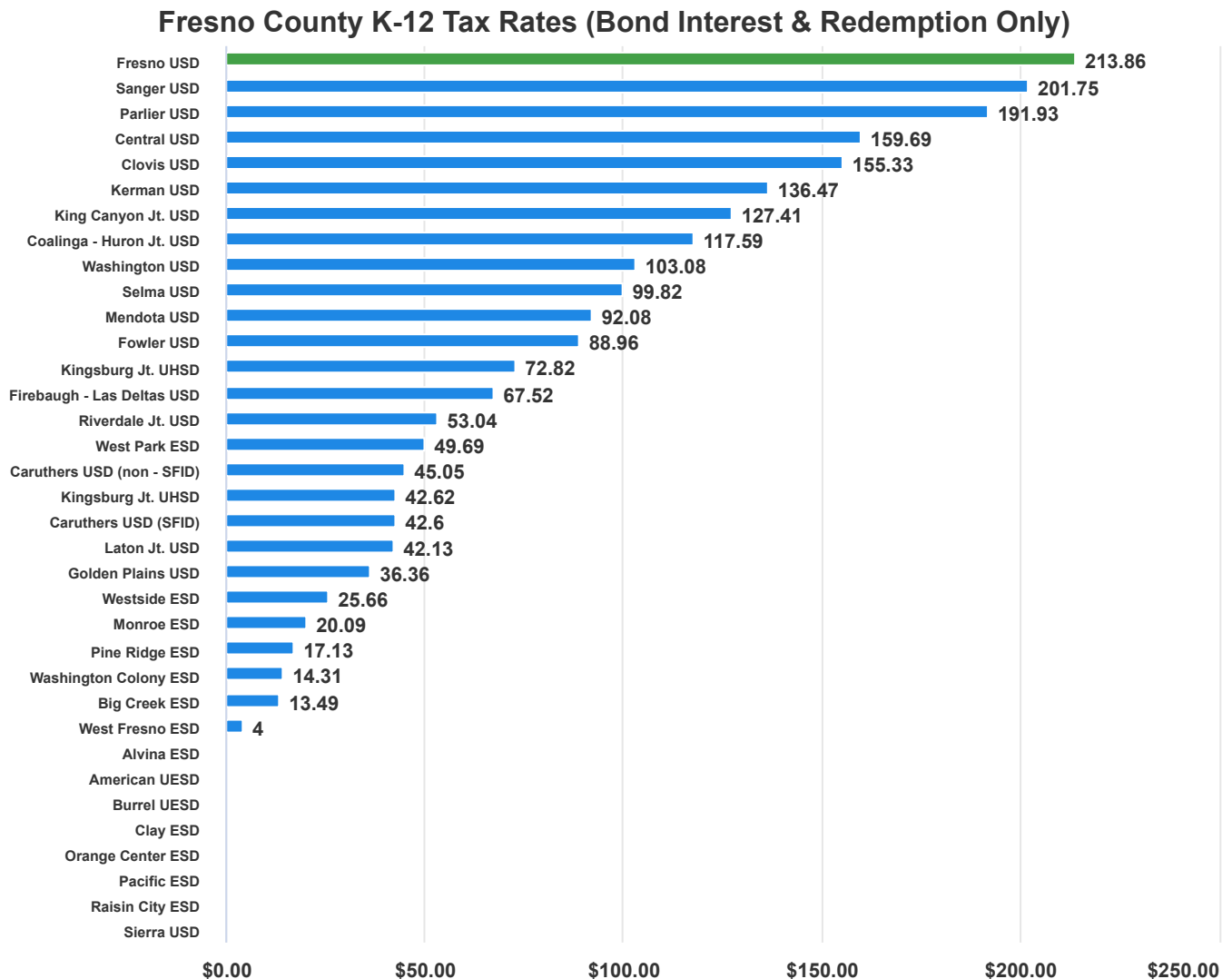
Fresno Unified Historical Assessed Value



\*\*Projected

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

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





## Debts/General Obligations Bonds

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

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

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	\$ 13,450,000
2004 GO Refunding Bonds, Series B	November 2004	August 2027	58,040,000	13,470,000
GO Bonds, Election of 2001, Series F <sup>(1)</sup>	December 2009	August 2025	29,429,022	8,029,130
GO Bonds, Election of 2010, Series E	September 2015	August 2045	54,998,095	17,624,707
GO Bonds, Election of 2010, Series C <sup>(2)</sup>	August 2013	August 2023	54,997,540	45,105,385
2016 GO Refunding Bonds, Series B <sup>(3)</sup>	October 2016	August 2046	59,590,988	-
2015 GO Refunding Bonds	July 2015	August 2030	14,555,000	9,715,000
GO Bonds, Election of 2010, Series F	October 2016	August 2041	30,010,000	25,890,000
2016 GO Refunding Bonds, Series A	October 2016	August 2041	60,480,000	60,480,000
GO Bonds, Election of 2016, Series B	August 2019	August 2043	75,000,000	53,840,000
2019 GO Refunding Bonds	October 2019	August 2041	103,738,005	103,738,005
2020 GO Refunding Bonds	September 2020	August 2047	92,615,000	91,210,000
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	41,620,000
GO Bonds, Election of 2020, Series A	June 2021	August 2055	80,000,000	65,740,000
2021 GO Refunding Bonds, Series A	December 2021	August 2029	30,290,000	69,705,000
2021 GO Refunding Bonds, Series B	December 2021	August 2045	70,360,000	25,900,000
GO Bonds, Election of 2020, Series B	August 2022	August 2055	125,000,000	119,355,000
GO Bonds, Election 2016, Series A	May 2016	August 2046	59,996,623	22,719,294
<b>Total</b>			<b>\$ 1,154,585,273</b>	<b>\$ 823,886,521</b>

<sup>(1)</sup> 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.

<sup>(2)</sup> Maturity date reflects the redemption date resulting from the 2016 GO Refunding Bonds, Series B.

<sup>(3)</sup> Pursuant to Section 53560 of the Government Code of the State of California, the District’s 2016 GO Refunding Bonds, Series B constitute special obligations and are not included in any computation of general obligation indebtedness of the District until their respective crossover date. The refunded bonds are still included in the computation of general obligation indebtedness of the District until their respective crossover date.



# ORGANIZATIONAL SECTION

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## District History



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

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

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

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

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

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

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

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

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

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

The history of the Fresno Unified School District is the story of consolidation over decades of growth. Today, the district serves almost 72,000 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.

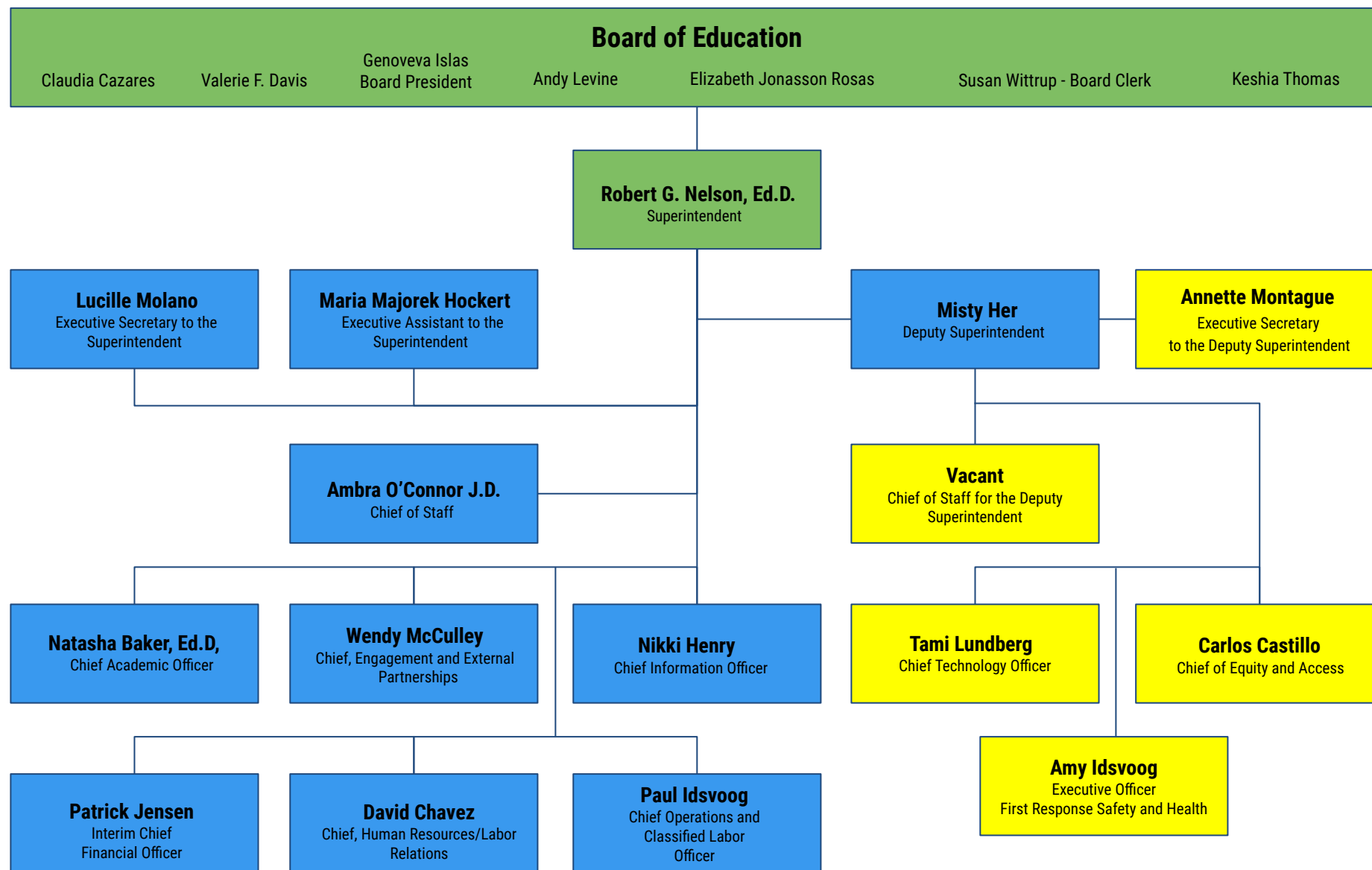
## Board Members and Executive Cabinet List

Board Members	Term
Veva Islas, President	November 2026
Susan Wittrup, Clerk	November 2026
Valerie F. Davis	November 2026
Claudia Cazares	November 2024
Elizabeth Jonasson Rosas	November 2024
Andy Levine	November 2024
Keshia Thomas	November 2026

Executive Cabinet	Title
Robert G. Nelson, Ed.D.	Superintendent
Misty Her	Deputy Superintendent
Patrick Jensen	Interim Chief Financial Officer
Ambra O'Conner, J.D.	Chief of Staff
Vacant	Chief of Staff for the Deputy Superintendent
Natasha Baker, Ed.D.	Chief Academic Officer
Wendy McCulley	Chief, Engagement and External Partnerships
Nikki Henry	Chief Information Officer
Tami Lundberg	Chief Technology Officer
Carlos Castillo	Chief of Equity and Access
David Chavez	Chief, Human Resources/Labor Relations
Paul Idsvoog	Chief Operations Officer & Classified Labor Management



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

### Role and Responsibilities of the Board:

Per Board Policy 9000, the Governing Board is elected by the community to provide leadership and citizen oversight of the district's schools. The Board shall work with the Superintendent to fulfill its major roles, which include:

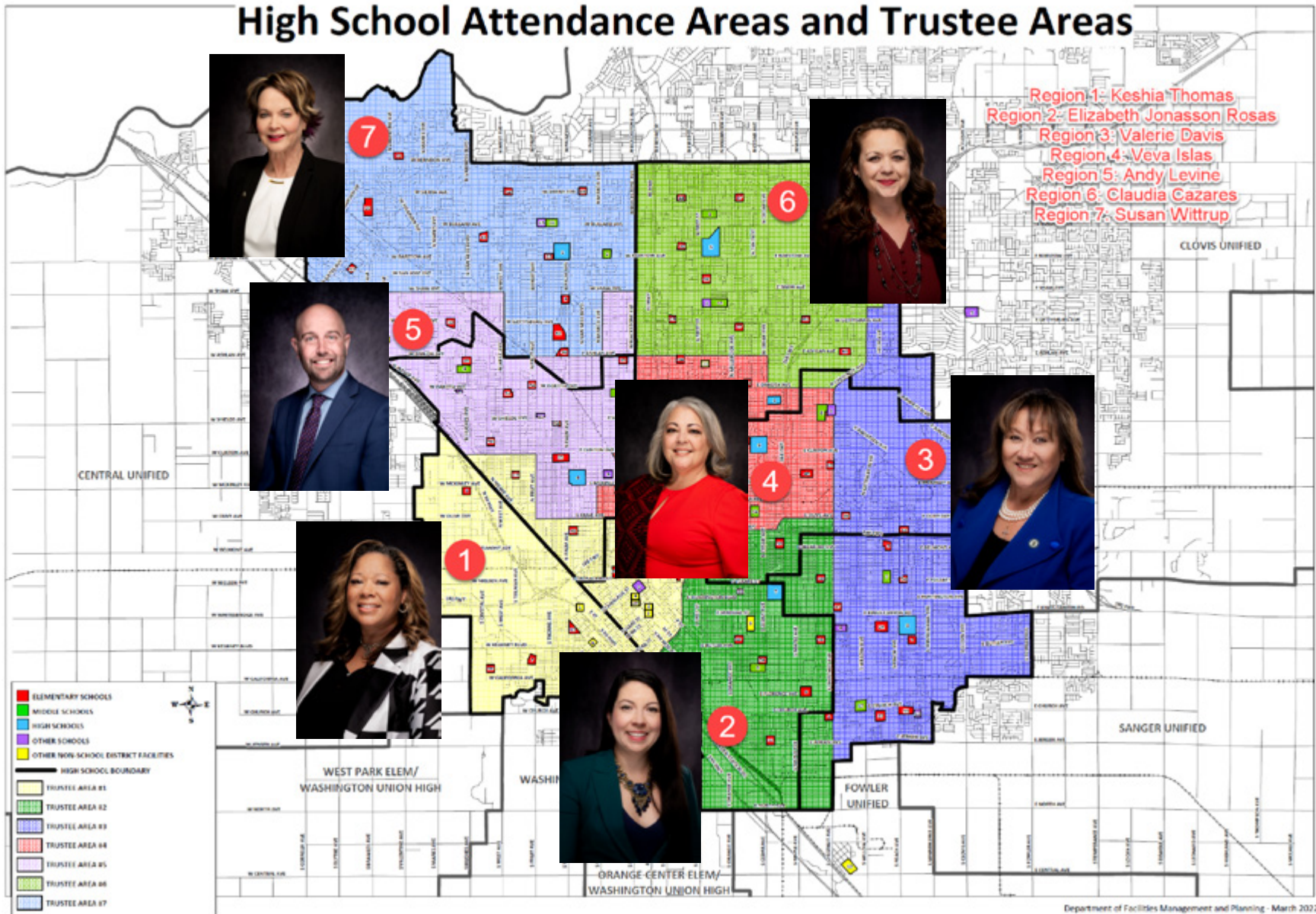
1. Setting the direction for the district through process that involves the community, parents/guardians, students, and staff and is focuses on student learning and achievement
2. Establishing an effective and efficient organizational structure for the district by:
  - a) Employing the Superintendent and setting policy for hiring of other personnel
  - b) Overseeing the development and adoption of policies
  - c) Establishing academic expectations and adopting curriculum and instructional materials
  - d) Establishing budget priorities and and adopting the budget
  - e) Providing safe, adequate facilities that support the district's instructional program
  - f) Setting parameters for negotiations with employee organizations and ratifying collective bargaining agreements
3. Providing support to the Superintendent and staff as they carry out the Board's direction by:
  - a) Establishing and adhering to standards of responsible governance
  - b) Making decisions and providing resources that support district priorities and goals
  - c) Upholding Board policies
  - d) Being knowledgeable about district programs and efforts in order to serve as effective spokespersons
4. Ensuring accountability to the public for the performance of the district's schools by evaluating the Superintendent and setting policy for the evaluation of other personnel
  - a) Monitoring and evaluating the effectiveness of policies
  - b) Serving as a judicial (hearing) and appeals body in accordance with law, Board policies, and negotiated agreements

- c) Monitoring student achievement and program effectiveness and requiring program changes as necessary
- d) Monitoring and adjusting district finances
- e) Monitoring the collective bargaining process

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

# FRESNO UNIFIED SCHOOL DISTRICT

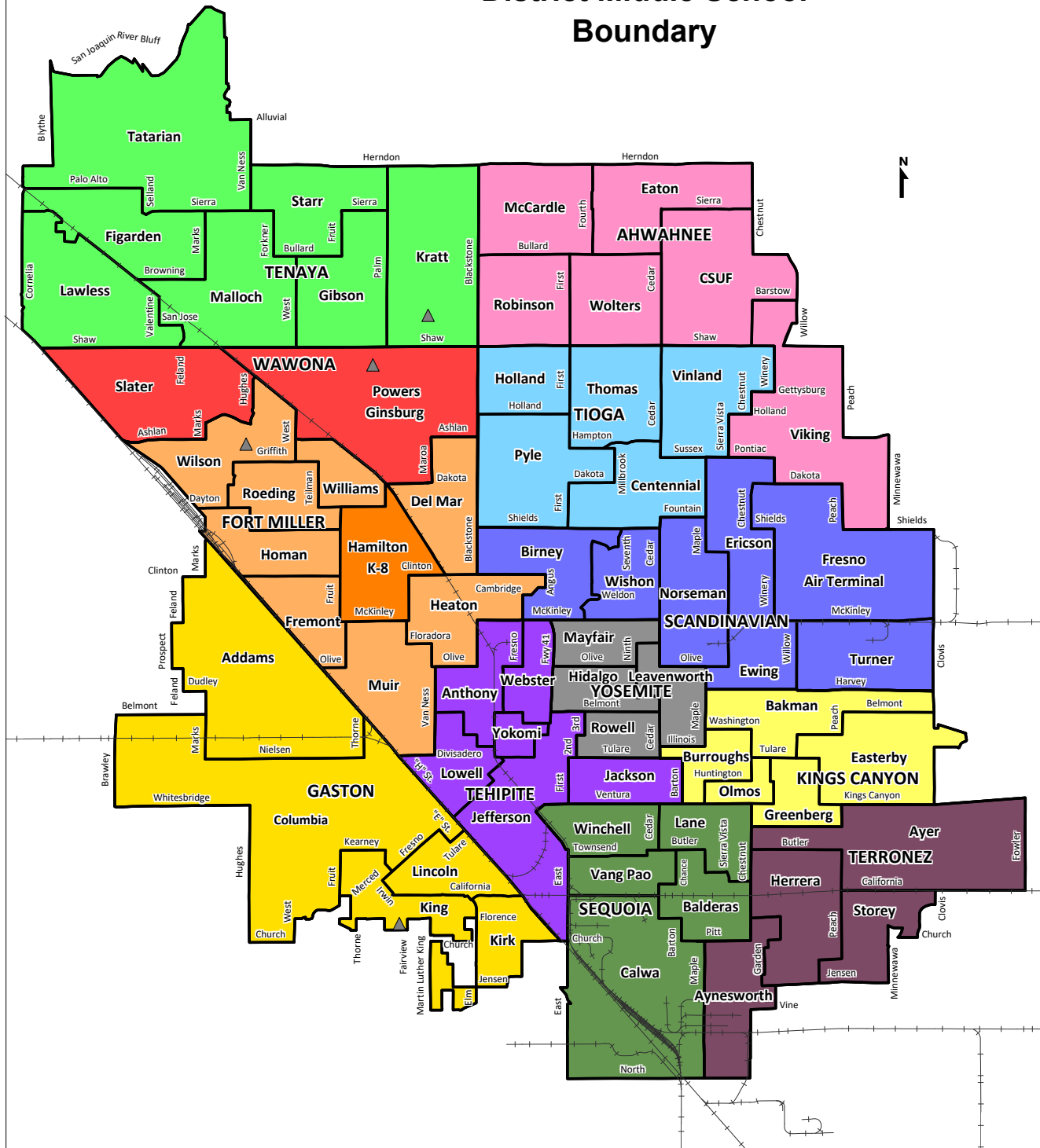
## High School Attendance Areas and Trustee Areas



**FRESNO UNIFIED SCHOOL DISTRICT** | Adopted Budget 2023/2024 **6**

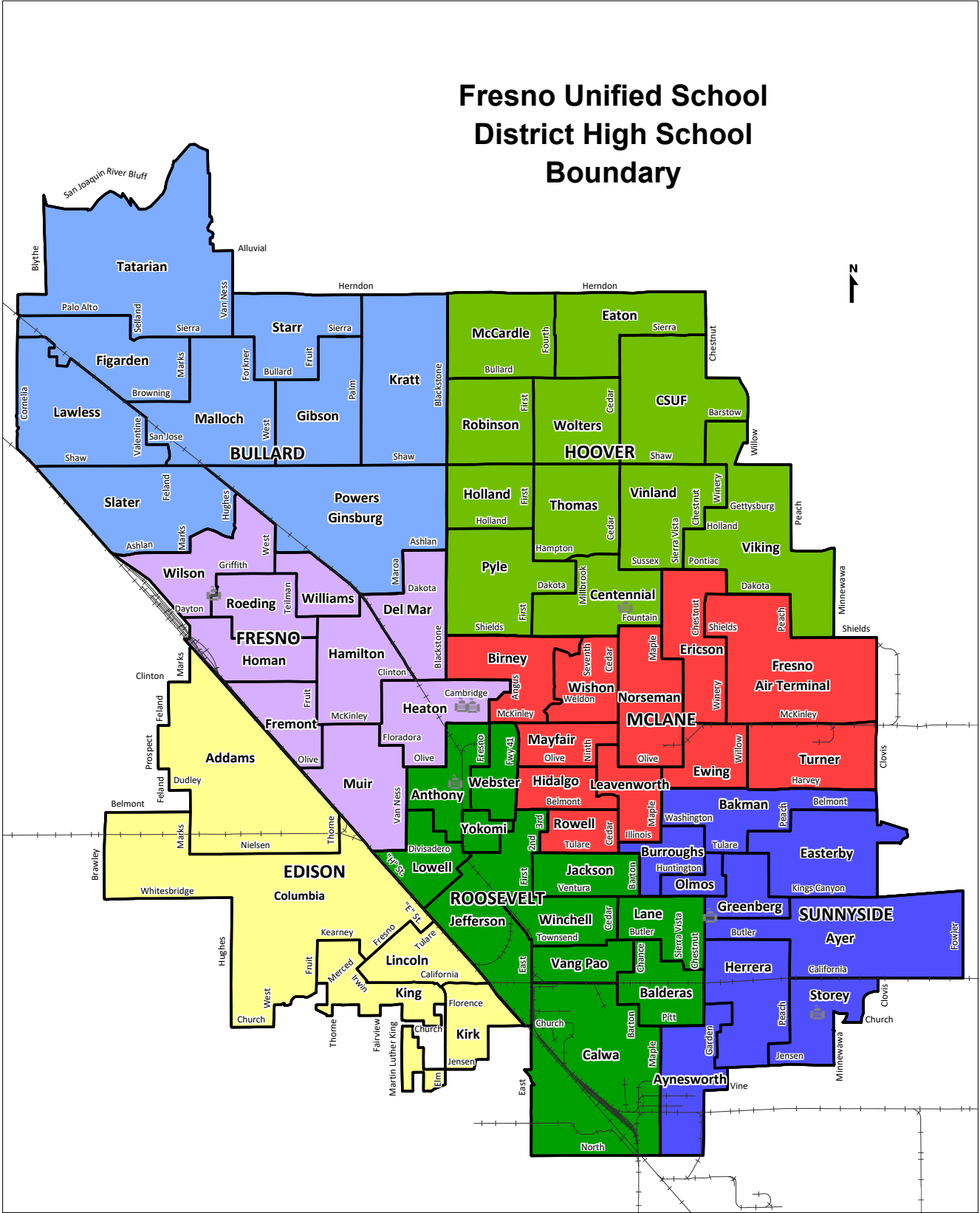


# Fresno Unified School District Middle School Boundary



▲ Baird 5-8 | Bullard TALENT K-8 | Computech 7-8 | Cooper Academy 6-8  
Department of Facilities Management and Planning - February 2022





Cambridge Cont. | Design Science | DeWolf Cont. | Duncan Polytechnical | J.E. Young 7-12 | Patiño School of Entrepreneurship | Phoenix Secondary 7-12  
Department of Facilities Management and Planning - February 2022

### District Overview

Located in the heart of the Central Valley, Fresno Unified is the third largest school district in California with almost 72,000 students in grades Pre-K to 12th grade, with 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 69.5% Hispanic or Latino; 10.8% Asian; 7.6% African American, 0.6% American Indian, and 8.1 % white. The remaining 3.4% are of two or more races or other ethnicities.

District Overview



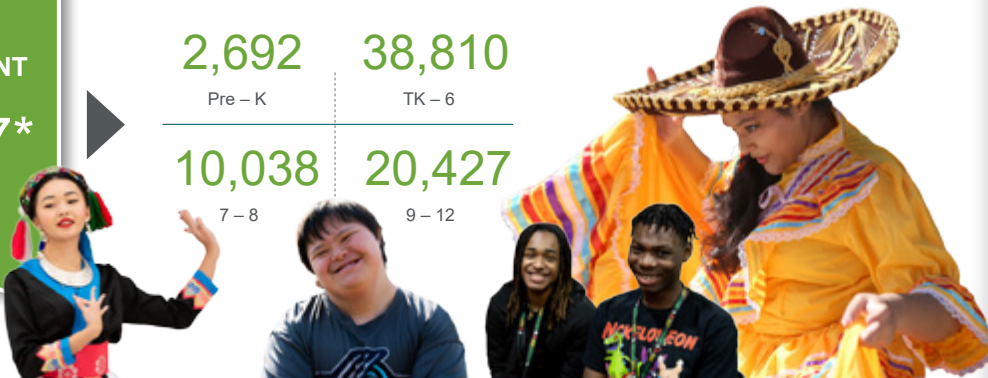
We nurture and cultivate the interests, intellect, and leadership of our students by providing an excellent, equitable education in a culturally proficient environment.

STUDENT ENROLLMENT

71,967\*

TOTAL

\*2023/24 Estimate



STUDENT DIVERSITY

STUDENT ENROLLMENT BY PROGRAM

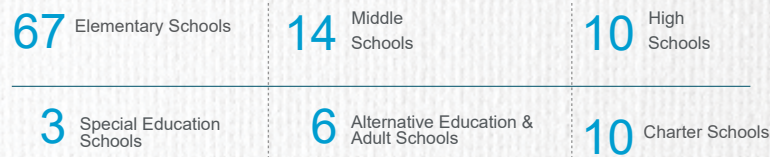
African American	7.6%	Hispanic	69.5%
American Indian	0.6%	Two or More Races	2.6%
Asian	10.8%	Pacific Islander	0.4%
Filipino	0.3%	White (Not Hispanic)	8.1%

English Learner	19.26%
Low Income	84.01%
Disadvantaged Students w/Disabilities	11.83%
Foster Youth	1.06%

SCHOOLS

110

TOTAL



Employees

10,000+

Total



### Mission

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

### Core Beliefs and Commitments

- Student Learning: Every student can and must learn at grade level and beyond
- High Quality Instruction: Teachers must demonstrate the ability and desire to educate each child at a high level
- Leadership: Leaders must perform courageously and ethically to accomplish stated goals
- Safety: A safe learning and working environment is crucial to student learning
- Culture: Fresno Unified is a place where:
  - ◆ Diversity is valued
  - ◆ Educational excellence and equity are expected
  - ◆ Individual responsibility and participation by all is required
  - ◆ Collaborative adult relationships are essential
  - ◆ Parents, students and the community as a whole are vital partners
- Student Learning: We will provide all students access to high quality options and a variety of activities; we will implement, continue or expand practices proven to raise student achievement and eliminate practices that do not
- High Quality Instruction: We expect all students to achieve their personal best; differences in achievement among socio-economic and ethnic groups are not acceptable
- We expect teacher performance toward desired results
- Leadership: We will require the timely delivery of high-quality service to every site; we will sustain and monitor a financial plan that ensures the viability of the district and provide clear expectations and regularly support professional growth
- Safety: We will provide a safe, clean, and orderly learning and working environment
- Culture: We will establish collaborative relationships with staff, parents, and the community. We strongly encourage and welcome the valuable contributions of our families. We expect and depend upon individual responsibility








## District Goals

The purpose of the four Fresno Unified School District Goals is to give the District direction to improve student outcomes. To accomplish the four District goals, it is expected that all students will be in school, on time and ready to learn every day.

- All students will excel in reading, writing, and math
- All students will engage in arts, activities, and athletics
- All students will demonstrate the character and competencies for workplace success
- All students will stay in school, on target to graduate



## Student Goals – Improve academic performance at challenging levels

- 
**Designated School Investment: \$24.9M**
  - Additional 30 minutes of instruction each day
  - Ten additional professional development days
  - One additional teacher to be prioritized by the school
- 
**Additional Teacher Supply Funds: \$1.3M**
  - Each teacher-member receives an additional \$315 above base classroom funding for additional supplies and materials
- 
**Middle & High School Redesign: \$11.4M**
  - Provides a broad course of study, including electives, for EL students
- 
**Eliminate Elementary Combination Classes: \$5.4M**
- 
**National Board Certification: \$0.7M**
  - Designed to develop, retain, and recognize accomplished teachers
- 
**Instructional Supports and Instructional Coaches: \$26.7M**
  - Instructional coaches
- 
**Additional Teachers Above Base Staffing: \$13.9M**
  - Additional teachers have been added to reduce class sizes
- 
**Additional School Site Administration above Base: \$5.8M**
  - Additional Vice Principals and Guidance Learning Advisors
- 
**African American Academic Acceleration: \$5.9M**
  - Promoting school connectedness through extracurricular activities
  - Academic Acceleration through summer literacy program, academic advisor support, college mentoring
- 
**Early Childhood Education Developmental Screening: \$22.5M**
  - TK Expansion
  - Child Development Centers
- 
**Additional Supports for Libraries: \$1.4M**
  - Book distribution
  - Backpacks
- 
**Equity & Access: \$3.0M**
  - Identify gaps and supports for students with the greatest need
  - Support families/students with school choice options and outreach
  - Cultural Proficiency Training
  - GATE assessments and development
- 
**GATE (Gifted and Talented Education)/AP (Advanced Placement)/IB (International Baccalaureate): \$5.8M**
- 
**Expand Alternative Education: \$2.2M**
- 
**Maintain Additional Services for Phoenix Community Day School: \$5.3M**
  - Behavior modification program for expelled students
  - Individual counseling programs to reduce peer conflict
- 
**After School Tutoring: \$108.8M**
- 
**Extended Summer Learning: \$36.1M**
  - Credit recovery
- 
**All teachers are teachers of English learner (EL) students: \$19.4M**
  - Student Peer Mentors
  - Teacher professional learning
- 
**Expansion of Dual Language Immersion Programs: \$2.5M**
  - Access to increase English literacy while maintaining primary language
- 
**BASE: Instruction: \$436.1M**
  - All costs associated with the delivery of instruction to students
- 
**BASE: Professional Learning: \$54.4M**
- 
**BASE: Technology Access and Support: \$22.8M**
- 
**BASE: Early Learning: \$1.5M**

**M** Million



Ongoing Initiatives



New/ Expanded Initiatives for 2023/24



**Student Goals – Improve academic performance at challenging levels (Continued)**



**BASE: Equity and Access: \$2.9M**



**High Quality School Site Health Services: \$17.0M**

- Registered Nurses and Licensed Vocational Nurse to support student health



**Upgrading Access to Technology: \$2.5M**

- Integration of technology, instruction, and learning
- Classroom Interactive Panels
- Fresno Unified's LTE Network



**Student Technology Access and Annual Refresh: \$28.4M**

- 1 x 1 student to device
- Family Learning and Technical Support (FLATS)



**Instructional Lead Teachers: \$0.3M**

- Lead Teachers

**Student Goal – Expand student-centered and real-world learning experiences**



**Linked Learning, ROP, and CTE Pathway Development: \$27.6M**

- Linked Learning Pathways
- CTE courses throughout the district
- ROP Courses
- California Partnership Academies
- Internship opportunities
- Dual Enrollment



**CTE STEM PK-6 Kids Invent!: \$1.4M**



**Men's and Women's Alliance: \$1.7M**



**School Counselors and Resource Counseling Assistants: \$19.6M**

**Student Goal – Increase student engagement in their school and community**



**Increase School Allocations for Athletics: \$15.6M**

- Summer Athletic Bridge Academy



**District-Funded Educational Enrichment Trips: \$5.1M**



**District Arts Collaborative Project: \$0.1M**



**Increased Funding for Music: \$13.6M**



**Student Peer Mentor Program: \$0.8M**



**Social Emotional Supports: \$4.5M**

- Resource Counseling Assistants
- Social Workers
- Child Welfare and Attendance Specialists
- Social Workers at Middle Schools



**School Climate and Culture Expansion: \$10.3M**



**Restorative Practices / Relationship Centered Schools: \$4.0M**

- Restorative Practices Counselors



**BASE: Department of Prevention and Intervention: \$9.2M**



**Campus Climate and Culture Teachers: \$1.0M**



**Home School Liaisons: \$5.6M**

- Additional Home School Liaisons



**Mental Health Supports: \$10.5M**

- School Psychologists



**Expanded Transportation Services: \$2.9M**

**Staff Goal – Increase recruitment and retention of staff reflecting the diversity of our community**



**Base: Recruitment, Selection and Retention of Human Capital: \$11.7M**

## Family Goal – Increase inclusive opportunities for families to engage in their students' education



### Parent Engagement Investments: \$4.2M

- Parent University



### Expanded Student, Parent and Community Communication: \$1.1M

- Translation Services

## Foster Youth – Provide foster youth targeted social emotional and academic interventions to increase graduation rates



### Supports for Foster Youth / Project Access: \$2.9M

- Clinical School Social Workers
- Academic Counselors
- Mental Health Supports and Case Management Services

## Homeless Youth– Provide homeless youth targeted social emotional and academic interventions to increase graduation rates



### Supports for Homeless Youth: \$2.2M

- Academic Counselors
- Clinical School Social Workers
- Child Welfare and Attendance Specialists

## Students with Disabilities – Provide students and their families / guardians with transition planning resources and options for pathways towards post-secondary and employment opportunities



### Regional Instructional Managers for Students with Disabilities: \$2.7M

- Job-Embedded Coaching
- Support Academic Planning to Improve Graduation Rates



### Early Interventions: \$5.1M



### BASE: Special Education: \$191.4M

- Paraprofessionals

## Contributes to all Fresno Unified School District Goals



### School Site Allocations to be Prioritized by each School's Site Council: \$32.2M



### BASE: Central Office Administration: \$8.1M

- Board of Education, Superintendent, Communications



### BASE: Business and Financial Services: \$17.7M

- Fiscal Services, Payroll, Benefits/Risk Management, State and Federal, Student Transfers



### BASE: Operational Services: \$203.6M

- Nutrition Services, Facilities, Maintenance, Safety, Utilities, Transportation



### BASE: Other Expenses: \$66.7M

- Health contribution, retirement



### One-time Recovery Resources: \$270.6M



### Campus Safety Assistants: \$5.2M

- Training on Restorative Practices
- Reduce Chronic Absenteeism

2023/24	Supplemental & Concentration	\$280.0M
	One-time Carryover	\$ 27.6M
Total Supplemental & Concentration Resources		= \$307.6M

## 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 2023/24 (as it has for 2020/21, 2021/22, and 2022/23). 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). The May Revision reflected the shortfall in state revenues from the original budget by adjusting and reducing the minimum guarantee proportionate to the projected decrease.

Property tax estimates have increased significantly from the Governor's initial projections in January. These have helped to offset some of the decrease in the minimum guarantee over the next three years.

Total K-14 Proposition 98 funding at May Revision is \$110.5 billion in 2021/22, \$106.7 billion in 2022/23, and \$106.8 billion in 2023/24. The chart below shows the state's education funding through Proposition 98 from 2008/09 to the present. While the minimum guarantee was reduced, the overall proposal from the Governor has about \$5.2 billion available for new K-12 spending (above the minimum guarantee).

#### Proposition 2 - State Rainy-Day Fund:

In a fiscal year when all of the following conditions are met, a deposit is made into the Rainy Day Account. At the State level, the Rainy Day Fund has two avenues for making reserves deposits and paying debt. First, it requires the state to set aside 1.5% of the total General Fund revenues. Second, it requires the state to aside a portion of capital gains revenues that exceed a specified threshold. These amounts are combined and then split between paying down debt and the rainy-day reserve account. The Net Rainy-Day Fund reserve at the end of 2023/24 at the state level is \$22.3 billion.

#### Public School System Stabilization Account (PSSSA):

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

8% of total General Fund revenue. Based on current capital gains projections representing a larger share of the general fund, a deposit is projected for 2023/24. The reserve balance in this fund is projected to be \$10.7 billion.

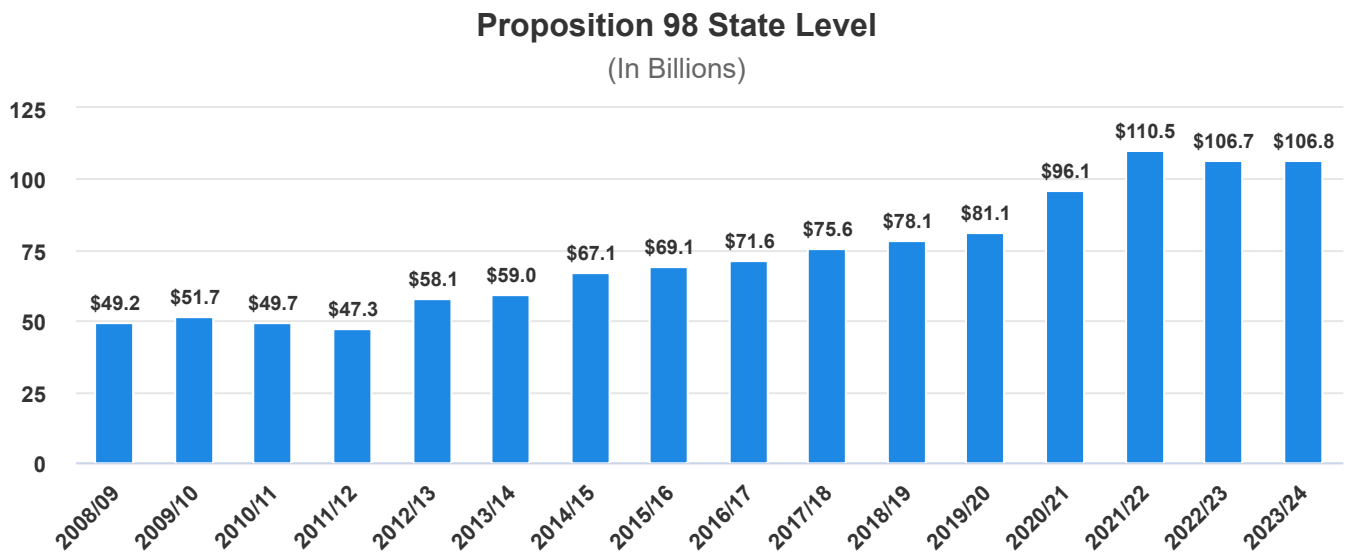
Why does this matter? There is a statutory cap of 10 percent on a school district reserve in fiscal years immediately succeeding those in which the balance in this Account is equal to or greater than three (3) percent of the total K-12 share of the Prop 98 Guarantee. Since this has occurred, The district reserve cap of 10% has been triggered. Simply put, a District can only “reserve” or put aside 10% of their budget for a “rainy day” without specifically committing the dollars.

A copy of the Governor’s Budget can be found at: <http://www.ebudget.ca.gov/>

Source: [Budget Summary \(ca.gov\)](#)

Source: [The 2023-24 Budget: Proposition 98 Overview and K-12 Spending Plan \(ca.gov\)](#)

Source: Capital Advisors Group, LLC





## 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.



## Educational Partner Engagement

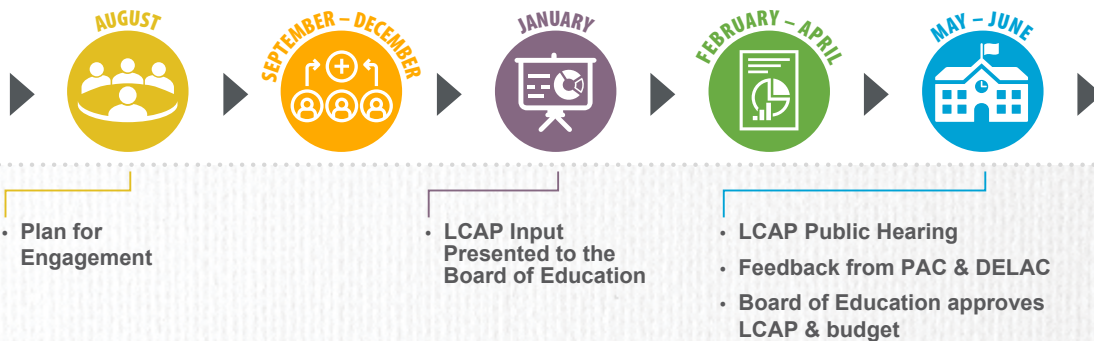
### LCAP PROCESS

#### Key Point:

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

- Connect with Community
- 44 Separate Opportunities

- FUSD Writes First Draft of the LCAP Plan
- Receive Input on the Draft
- Revise and Update Drafts



### ENGAGEMENT OPPORTUNITIES

LCAP Participation Summary of Efforts





## 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 2022/23. The available balances at year-end will become the revised budget for fiscal year 2023/24.

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

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

### Governmental Funds:

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

### **Proprietary Funds:**

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

### **Fiduciary Funds:**

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

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

### **Accrual:**

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

### **Modified Accrual:**

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

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

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

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

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

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

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

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

Source: California School Accounting Manual, 2019 Edition

## What is a Fund?

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

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

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

### Governmental Funds consist of:

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

### Proprietary Funds consist of:

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

### Fiduciary Funds consist of:

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

(Source: California School Accounting Manual, October 2011)

## Fresno Unified Fund Listing

### General Fund:

- Unrestricted – Fund 03
- Restricted – Fund 06

### 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 X, Series D Building Fund
  - ♦ Measure M, Series A Building Fund
  - ♦ Measure M, Series B 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

## 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 (BP 3100). 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)



## 2023/24 Budget Development & 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 2023/24 assumptions outlined are based on guidance received from School Services of California (“SSC”), as well as the Governor’s May Revised Budget for 2023/24 (“the May Revise”) information:

- “Governor Gavin Newsom’s spending plan in May attempts to reach a balance of protecting existing investments while anticipating continued economic uncertainties.”
- “Revenues have continued to underperform since the release of the Governor’s proposals in January.”
- “The Governor’s summary states “should broader economic risk materialize, deeper reductions will be necessary.”
- “The May Revision, and what will become the 2023/24 Enacted Budget in late June, presents the riskiest California budget in over a decade. The Governor enumerated the risks to the budget to include Washington D.C.’s inability to reach a deal on the federal debt ceiling, the increased cost of borrowing due to interest rate hikes by the Federal Reserve, and, lastly, the delay of personal income and corporation tax revenues until mid-October.”
- “The Governor does not assume a recession. In fact, he projects that the U.S. economy will continue to grow. He notes, however, that a mild or moderate recession could change the budget picture significantly.”
- “The Governor underscores the need for budgetary resilience and prudence while maintaining reserves.”
- “The May Revision instead relies on a combination of borrowing, deferring implementation of planned investments, and, in the case of K-12, reduction in one-time funding.”
- The prior guidance in January 2023 from SSC projected the cost-of-living adjustments (COLA) as follows: 8.13% in 2023/24, 3.54% in 2024/25, and 3.31% in 2025/26. Current guidance projects the funded COLAs as follows: **8.22%** in 2023/24, 3.94% in 2024/25, and 3.29% in 2025/26. Furthermore, the proposed budget utilizes the average of the three prior years’ Average Daily Attendance (ADA) for Local Control Funding Formula (LCFF) funding. The LCFF assumptions include a 92% attendance rate in 2023/24, 2024/25, and 2025/26. These proposals equate to an increase of \$55.5 million in 2023/24 (\$32.8 million from the January Governor’s Proposal). Further increases are also projected of \$20.3 million and \$28.6 million in 2024/25, and 2025/26, respectively.
- The May Revise proposes California State Teachers’ Retirement System (CalSTRS) employer costs will remain at 19.10% in 2023/24, 2024/25 and 2025/26.

- The May Revise proposed California Public Employees' Retirement System (CalPERS) employer costs have been updated from the Governor's January Proposal at 26.68% in 2023/24, 27.70% in 2024/25, and 28.30% in 2025/26. This equates to an increase of \$2.1 million in 2023/24, and increases are projected of \$1.4 million and \$900,000 in 2024/25 and 2025/26, respectively.
- The Unemployment Rate is estimated to decrease to 0.05% in 2023/24 (current rate is 0.5%) which equates to a decrease of \$2.6 million.
- The Worker's Compensation Rate is estimated to decrease by \$1.6 million to maintain the liability reserve at 90%.

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

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

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

**Budget Revisions/Adjustment:** The budget department and financial services division either receives or initiates well over 20,000 requests annually to make adjustments to the adopted budget (most are in the form of budget transfers). There are certain limitations on what a site or department can initiate (i.e., they cannot transfer funds from a restricted program such as Title I funds to an unrestricted fund). Budget adjustments are generally moving funds from one object to another but not increasing the overall budget for the given department.

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

**2022/23 Estimates:** The Second Interim projected a net Unrestricted General Fund ending balance of \$152.0 million. The revised projected net Unrestricted General Fund ending balance is \$137.5 million. The difference of \$14.5 million is due mainly to the following components:

- A decrease in the current year LCFF due to actual TK attendance – (\$400,000)
- A decrease in Transportation add-on revenue due to calculation based on 2021/22 with lower transportation expenses – (\$3.8 million)
- An increase in interest income – \$600,000

- Savings of school site and department supplies – \$6.6 million
- Increased utility costs – (\$900,000)
- Increased Restricted Routine Maintenance contributions – (\$2.1 million)
- Increased carryover of Supplemental and Concentration – (\$14.2 million)
- Increase in indirect costs mainly due to grant funds allowing indirect – \$400,000
- Increase Committed Fund Balance for textbook adoption – (\$700,000)

The 2023/24 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.

Source: [Budget Summary \(ca.gov\)](#)

Source: School Services of California

### Budget Focus by Goals

For the 2023/24 Adopted Budget year all expenditures have been allocated to one of the five Goals:

- Improve academic performance at challenging levels
- Increase student engagement in the school & community
- Expand student centered & real-world experiences
- Increase inclusive opportunities for families to engage in their student's education
- Increase recruitment and retention of staff reflecting the diversity of the community

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)

One-time Recovery: These items are funded using the remainder of our various state and federal resources that were intended to help districts navigate and respond to the impacts of the pandemic. Generally, these expenses are centered around providing increased student access to instructional and social-emotional interventions, reimaging facility and technology use and redefining health and safety expectations

## 2023/24 Adopted Budget Priorities

Area/ Department	Overall School Site Investments	Ongoing/ One-time/ One-time Recovery
LCFF	8.22% COLA, equates to an increase of approximately \$55.5 million, \$44.6 million base and \$10.9 million supplemental/concentration	Ongoing
Education Protection Account	For 2023/24 EPA funds are estimated to be 45% of LCFF fund. This equates to \$208.7 million	Ongoing
State Revenue	Lottery funds reflect the increase in ADA from 2021/22 (pandemic year) to 2022/23 estimated ADA resulting in an increase of \$600,000	Ongoing
Elementary Site Improvements	Investments include: Classroom teachers provided per the collective bargaining agreement; Resources for an additional teacher provided at designated elementary schools and an instructional coach at each elementary school; Classroom kindergarten aides are provided to each elementary school; Custodial staff provided based on square footage; Clerical supports include an office manager, office assistant, library technician, and a 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; Safety investments include campus safety assistants; Custodial staff provided based on square footage; Clerical support include an office manager, office assistant, attendance records assistant, library technician and home school psychologist; Site leadership positions include a principal, vice principal, guidance learning advisor, and counselor	Ongoing
High School Site Improvement	Investments include: Classroom teachers provided per the collective bargaining agreement; Additional teachers include professional learning updraft system teams, librarian, targeted improvement actions; Safety investments include a school resource officer, probation officer, and campus safety assistants; Custodial investments provided based on square footage and may include a PE custodian, pool custodian, and auditorium as necessary based on school facilities; Clerical support include an office manager, registrar, assistant registrar, financial technician, office assistant, attendance records assistant, library technician, and resource counseling assistant; Health care professionals include a registered nurse, licensed vocational nurse, and school psychologist; Site leadership positions include a principal, vice principal, counselor, campus culture director, and athletic director	Ongoing
School Sites	Additional \$13.0 million to school sites to lower class size for 9th grade English classes and support elementary classrooms with additional teaching staff	One-time Recovery

Area/ Department	Improve Academic Performance at Challenging Levels	
<b>School Site and Department Funds</b>	Allocates an additional \$7.4 million to school sites and departments to manage inflationary cost pressures. In addition, \$2.0 million one-time in school site allocations	Ongoing
<b>School Sites</b>	Includes personal protective equipment to sites - \$350,000	One-time Recovery
<b>Health Services</b>	Additional 9.0 FTE nurses, 7.5 FTE licensed vocational nurses, 1.0 FTE budget technician, increases licensed vocational nurses from 6-hours to 7-hours per bargaining agreement (9.5 FTE), and increases the Supplemental Health Care contract - \$5.5 million	Ongoing
<b>Security Office</b>	Allocates an executive director, manager II, safety school specialists, elementary school campus safety assistants, high school campus safety assistants, alternative school campus safety assistants and training for staff - \$5.1 million	Ongoing
<b>Security Office</b>	Includes purchase of vehicles, radios and safety supplies, pilot safe route evaluations, elementary cafeteria cameras, deaf and hard of hearing sensors at four sites, pilot vaping sensors and cameras, and replace outdated AED's and provide training - \$1.3 million	One-time
<b>Emergency Response</b>	Allocates supplies to expand outreach - \$50,000	Ongoing
<b>Information Technology</b>	Allocates a director, expands Parsec to support dashboards, and high school; drone club pilot - \$475,000. Also includes Harvard Strategic Project Data Fellowship - \$190,000	Ongoing
<b>Information Technology</b>	Harvard Strategic Project Data Fellowship - \$190,000	One-time
<b>Information Technology Learner Support</b>	Includes support for Bullard FLATS location and high school flat panel displays - \$7.9 million	One-time Recovery
<b>Chief Academic Officer</b>	Allocates executive coaching for new leaders and reduces an executive director to support school data psychometrics - (\$60,000)	Ongoing
<b>School Site Data &amp; Psychometrics</b>	Allocates administrative analysts, analyst II, secretary II, and shifts assistant superintendent from alternative education to Data & Psychometrics, and provides operational supplies and contracts - \$1.2 million	Ongoing
<b>Alternative Education</b>	Allocates library teachers, library technicians, activity director, an office assistant, shifts an assistant superintendent to School Site Data & Psychometrics, and converts contracts to teaching personnel of \$575,000.	Ongoing
<b>Alternative Education</b>	Continued support for teaching personnel, credit recovery support, and Home & Hospital technology - \$585,000	One-time Recovery



Area/ Department	Improve Academic Performance at Challenging Levels	
<b>African American Academic Acceleration (A4)</b>	Allocates advisory program for African American students in grades 5-12 and shifts teacher to College and Career Readiness - \$440,000	Ongoing
<b>African American Academic Acceleration (A4)</b>	Includes continuation of manager I - \$190,000	One-time Recovery
<b>African American Academic Acceleration (A4)</b>	Includes expansion of elementary reading program - \$2.9 million	One-time Literacy Funds
<b>African American Academic Acceleration (A4)</b>	Includes expansion of African American Student Leadership - \$1.1 million	One-time
<b>Curriculum &amp; Instruction</b>	Allocates support for IdeaFest, shifts Ed Cite contracts from sites to district office, adds security for E Street, and supports GATE participation - \$535,000	Ongoing
<b>Curriculum &amp; Instruction</b>	Includes continued support for home libraries, tier II intervention materials, teacher development (Algebra, Literacy, Science, World Language, Ethnic Studies, Math Lesson Design, 2-day Learning Summit), winter and summer classified professional learning, digital lessons, Tutor.com, First K-3 reading licenses, and ethnic studies curriculum. Additional support for African American and Latin X history participation - \$11.6 million	One-time Recovery

Area/ Department	Increase Student Engagement in the School & Community	
<b>Plant Operations</b>	Allocates a manager, district supervisors, high school plant supervisors, grounds workers IV, grounds worker III, grounds worker I, plant coordinator, custodians, office assistant III, field rehabilitation, tree service projects, and annual equipment replacement - \$5.7 million. In addition, increase utility cost of \$3.2 million which is already assumed in the multi-year projections	Ongoing
<b>Plant Operations</b>	Includes fleet vehicles, custodial and field equipment, service recreational turf district wide, and reorganize Brawley offices - \$4.6 million	One-time

Area/ Department	Increase Student Engagement in the School & Community	
<b>Plant Maintenance</b>	Allocates HVAC mechanics, HVAC supervisor, irrigation specialist, lead plumber, plumbers, equipment operator II, mechanic, deferred maintenance projects, curtain repairs, and mold testing and sampling - \$5.4 million	Ongoing
<b>Plant Maintenance</b>	Includes fleet vehicles, tools and equipment, and Laserfiche license of \$1.4 million	One-time
<b>Plant Maintenance</b>	Includes carryover of HVAC projects, support space and Farber building - \$84.3 million	One-time Recovery
<b>Nutrition Services</b>	Allocates nutrition service assistants, a project manager, accountant, wellness coordinator, and executive chef contracts of \$1.9 million which is funded by the Cafeteria Fund	Ongoing
<b>Nutrition Services</b>	Includes upgrade to equipment at sites - \$2.0 million	One-time
<b>Transportation</b>	Allocates business operations manager, special education dispatcher, driver trainer, accountant, relief drivers, expand free bus passes for full year, upgrade transportation systems, and GPS system of \$1.3 million	Ongoing
<b>Transportation</b>	Includes upgrade of transportation system, adding cameras, an equipment lift, vans, bus rodeo trailer, CNG compressor, and bus wash system - \$1.5 million	One-time
<b>Early Learning</b>	Allocates paraprofessionals, child development teacher, \$450,000, funded by child Development Fund	Ongoing
<b>Early Learning</b>	Continues support for assessment and outreach, health and safety classroom kits, creative license, and professional learning - \$850,000	One-time Recovery
<b>Early Learning</b>	Includes Transitional Kindergarten equipment of \$425,000	One-time
<b>Department of Prevention and Intervention</b>	Allocates behavior intervention specialist, technical support specialist, Men's and Women's alliance transportation, Let's Talk full year contract, and materials and supplies offset with climate and culture specialist and supplies - \$750,000	Ongoing
<b>Department of Prevention and Intervention</b>	Continues support for registered behavior technician contract, professional development for restorative practices and responding to behaviors, Care Solace and substance abuse contract, counselors, manager III, Office Assistant III, child welfare and attendance specialists, social workers, behavioral intervention specialists, guidance learning advisor, and behavior support advisor of \$4.0 million	One-time Recovery
<b>Equity and Access</b>	Allocates director, manager II, supports community schools with training and materials and supplies, adds manager II to American Indian, additional supports in American Indian department (\$450,000), increases Hanover contract, and adds black educator development contract - \$708,000	Ongoing
<b>Purchasing and Warehouse</b>	Allocates warehouse workers - \$190,000	Ongoing

Area/ Department	Increase Student Engagement in the School & Community	
<b>Purchasing and Warehouse</b>	Includes forklift, shipment equipment, and mail vans - \$225,000	One-time
<b>Student Engagement</b>	Allocates increase for official contracts, enrichment at elementary, and graduation support - \$270,000	Ongoing
<b>Student Engagement</b>	Includes replacement of uniforms and equipment and continues support for summer athletic bridge program - \$1.2 million	One-time Recovery

<b>Area/ Department</b>	<b>Expand Student Centered &amp; Real-World Learning Experiences</b>	
<b>Extended Learning</b>	Allocates analyst II, executive officer, after school paraprofessionals, after school leads, and TSA for student engagement. In addition, shift the After School program from Fresno County Office of Education to Fresno Unified in 2023/24; all funds are supported by the Expanded Learning Opportunities Grant, After School Grant, and 21st Century. In addition, carryover will be utilized to support the aviation facility - \$4.5 million	Ongoing
<b>College and Career Readiness</b>	Allocates a coordinator, teachers, counselors, manager II's, analyst, secretary II, Spanish community liaison, registrar, administrative secretary, child welfare assistant to support Steve Scholars, support for career exploration, historical black colleges, and transportation to support college trips - \$2.5 million	Ongoing
<b>College and Career Readiness</b>	Continues to support IMAGO contract - \$200,000	One-time Recovery
<b>College and Career Readiness</b>	Supports for historical black college, counselor professional learning, and dual enrollment - \$685,000	One-time
<b>English Learners</b>	Allocates manager I - \$185,000	Ongoing
<b>English Learners</b>	Includes Tiger Bytes application, peer mentoring services, Rosetta Stone licenses, Hmong consultant, Orchid Translation services, and professional learning - \$720,000	One-time Recovery

<b>Area/ Department</b>	<b>Increase Inclusive Opportunities for Families to Engage in their Student's Education</b>	
<b>Translation Services</b>	Allocates Hmong translator, office assistant and supplies - \$179,000	Ongoing
<b>Parent University</b>	Allocates community education specialist offset by contract in Title I	Ongoing
<b>Parent University</b>	Includes professional development for home school liaisons and family leadership advocacy - \$400,000	One-time Recovery
<b>Communications</b>	Supports district-wide event and Final Site contract - \$330,000	Ongoing
<b>Communications</b>	Includes a marketing contract - \$100,000	One-time
<b>School Leadership</b>	Allocates manager II and support for school oversight - \$110,000	Ongoing
<b>School Leadership</b>	Supports enterprise software and district-wide staff meetings - \$385,000	One-time

<b>Engagement and External Partnerships</b>	Supports enterprise software and communication - \$150,000	One-time
<b>Board Office</b>	Allocates an administrative secretary I and supplies - \$116,000	Ongoing
<b>Business and Financial Services</b>	Supports budget books and software - \$15,000	Ongoing

Area/ Department	Increase Recruitment and Retention of Staff Reflection the Diversity of the Community	
<b>Special Education</b>	Allocates guidance learning advisors at specialty schools, administrative secretary II, manager III, program technician, behaviour support advisors, budget technician II, school office assistants, convert Lori Ann preschool teachers from 206 days to 215 days, paradeducators, upgrade 86 positions paraeducators to support diarpering and toileting; contains holding for Counsel of Great City Schools analysis for three positions: Assistant Superintendent, Director, and Manager II as well as upgrade of high school RSP paraeducators from 3.5 hour to 6.0 hour positions - 7.1 M	Ongoing
<b>Special Education</b>	Continue support for registered behavioral technician contract, Wonderworks Goalbook, and paraeducator contract support - \$2.8 million	One-time Recovery
<b>Human Resources</b>	Allocates administrator, directors, manager III's, coordinator I's, administrative analyst, analyst II, data specialist II's, artificial intelligence to support reporting, and training protocol for new hires - \$2.4 million	Ongoing
<b>Human Resources</b>	Support negotiation costs, supplies for new staff, development of orientation and training modules, and contract to recruit hard-to-fill positions - \$815,000	One-time
<b>Leadership and Development</b>	Allocates administrative secretary - \$105,000	Ongoing
<b>Leadership and Development</b>	Continues support for vice principal mentors, new administrator coaching, 3-day administrator summer institute, breakthrough leadership, coaching equity session - \$1.1 million	One-time Recovery
<b>State and Federal</b>	Allocates Student Transfers project manager and shifts analyst from one-time - \$305,000	Ongoing
<b>Teacher Professional Development</b>	Continues supports for tuition fees for year one and two interns, parternship with Fresno Pacific for masters in reading, math institute, literacy institute, summer Teacher Academy, Special Education Teacher Residency, STEAM pipeline, Dual Immersion Academy, literacy master and dual enrollment, Ethnic Studies Institute, Aspiring Teacher cohort, Coaching Institute, Teachers Tutoring Academy, extra days for TSA's to support summer and winter programs, and Substitute Teacher pipeline - \$4.4 million	One-time Recovery
<b>Charter Office</b>	Allocates a manager II - \$160,000	Ongoing



## Board of Education Approved One-time Expenditures

Included in the previous recap, the Adopted Budget includes \$33.3 million in one-time expenditures as follows:

- One-time Computer purchases - \$12.8 million
- Plant Operations - \$4.5 million
- Education Center Buildings - \$2.4 million
- Restricted Routine Maintenance - \$2.3 million
- Nutrition Services - \$2.0 million
- Transportation - \$1.5 million
- African American Acceleration - \$1.3 million
- Security - \$1.3 million
- Early Learning - \$1.0 million
- Design Science Facility - \$0.9 million
- Financial Enterprise System - \$0.9 million
- Human Resources - \$0.8 million
- Career Technical Education - \$0.4 million
- School Leadership - \$0.4 million
- External Partnerships - \$0.2 million
- Information Technology - \$0.2 million
- Warehouse/Mailroom - \$0.2 million
- Communications - \$0.1 million
- Facilities - \$0.1 million

## Strategic Budget Development Calendar

**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 to both the Board and public for 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 20,000 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

There are numerous opportunities for the public to interact with the school district regarding the development of the school district's budget. Participation and comments by the community are always welcome, but there are some points when it is more advantageous for community participation than others. The following identifies the critical developmental steps in:

- Budget development calendar
- Budget monitoring cycles
- Closing and auditing prior year revenues and expenses

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

Budget Monitoring Cycles

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

Closing and Auditing the Prior Fiscal Year

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



## School District Reserve Levels

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

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

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

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

The reserve cap of 10% has been triggered due to the fact that the reserve balance from Prop 98 has exceeded the 3% in the previous year(s). Districts will be forced to either spend down or commit excess reserves in order to stay compliant.

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: Governor’s May revise <http://www.ebudget.ca.gov/2019-20/pdf/Revised/BudgetSummary/Introduction.pdf>



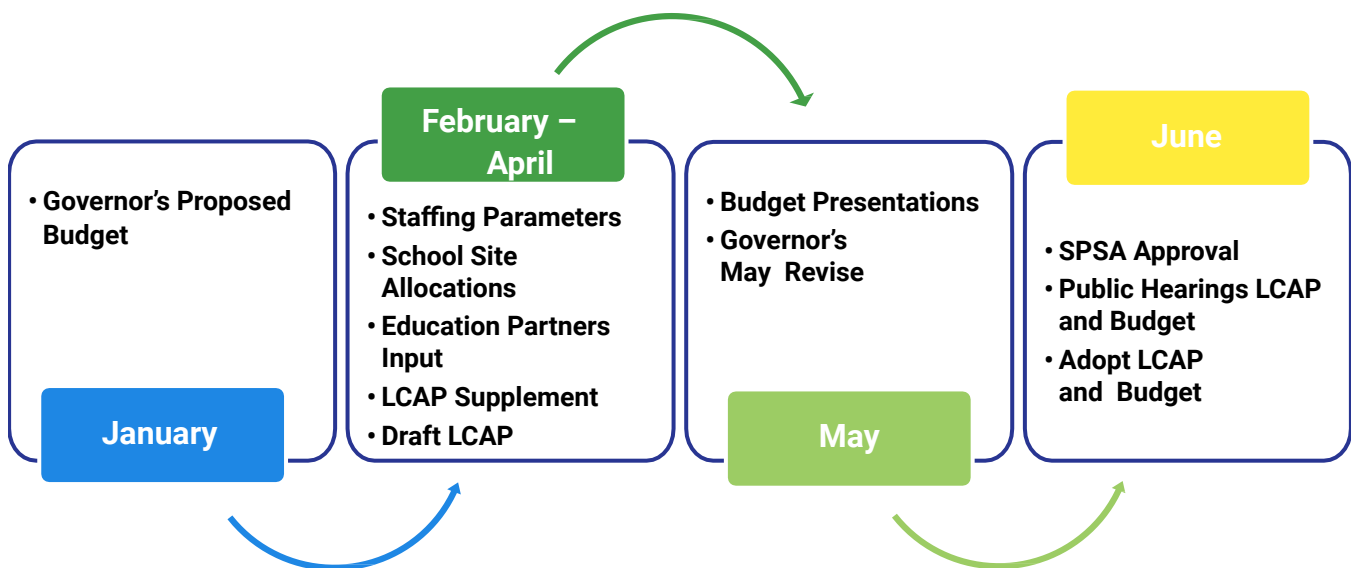
### **Fresno Unified Unrestricted General Fund Reserve Levels**

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.

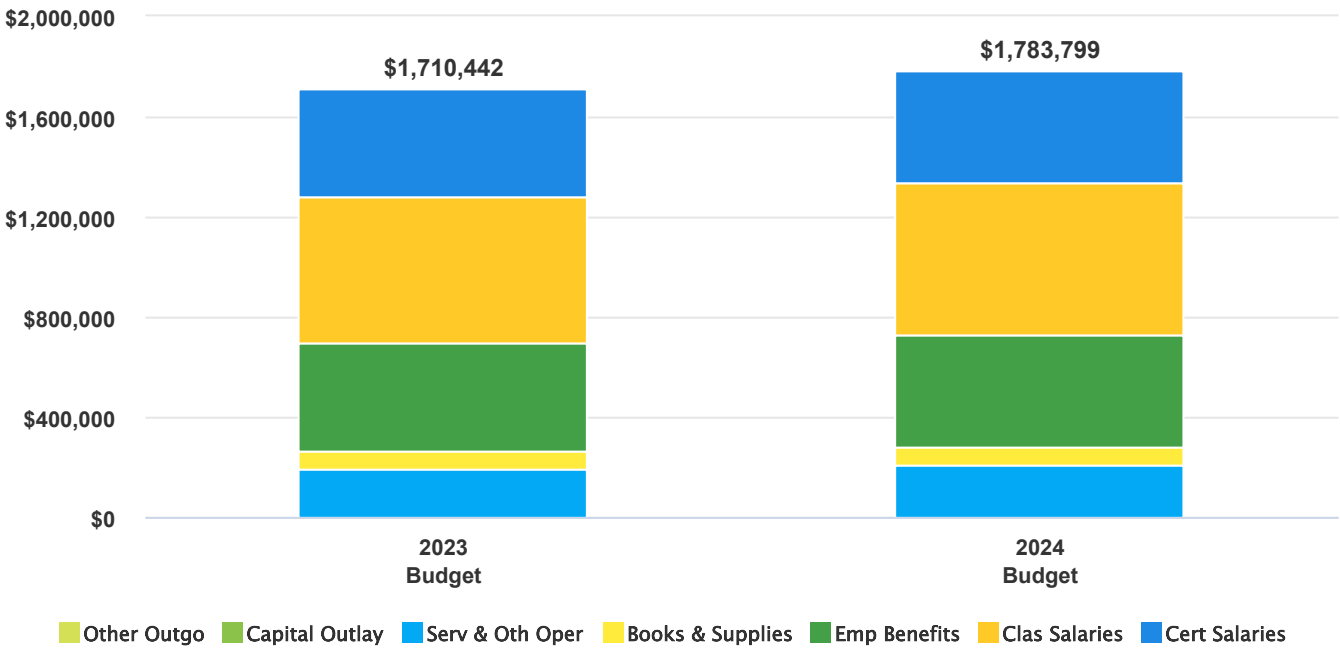
## Department Budgets

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. Initial department proposals are considered by the district's cabinet members. After this initial review, proposals are presented to the Board and the public during regularly agenzized meetings of the Board of Education. Budgets may be revised based on these discussions. A public hearing is held on the proposed budget in May and the Board adopts the budget in June. Department directors and managers are responsible for meeting the goals within their established budgets. To aid in this responsibility, budget managers are provided training and online tools. In addition, all budgets are monitored and supported by a Fiscal Services Analyst.

## Financial Reporting Timelines



Superintendent's Office

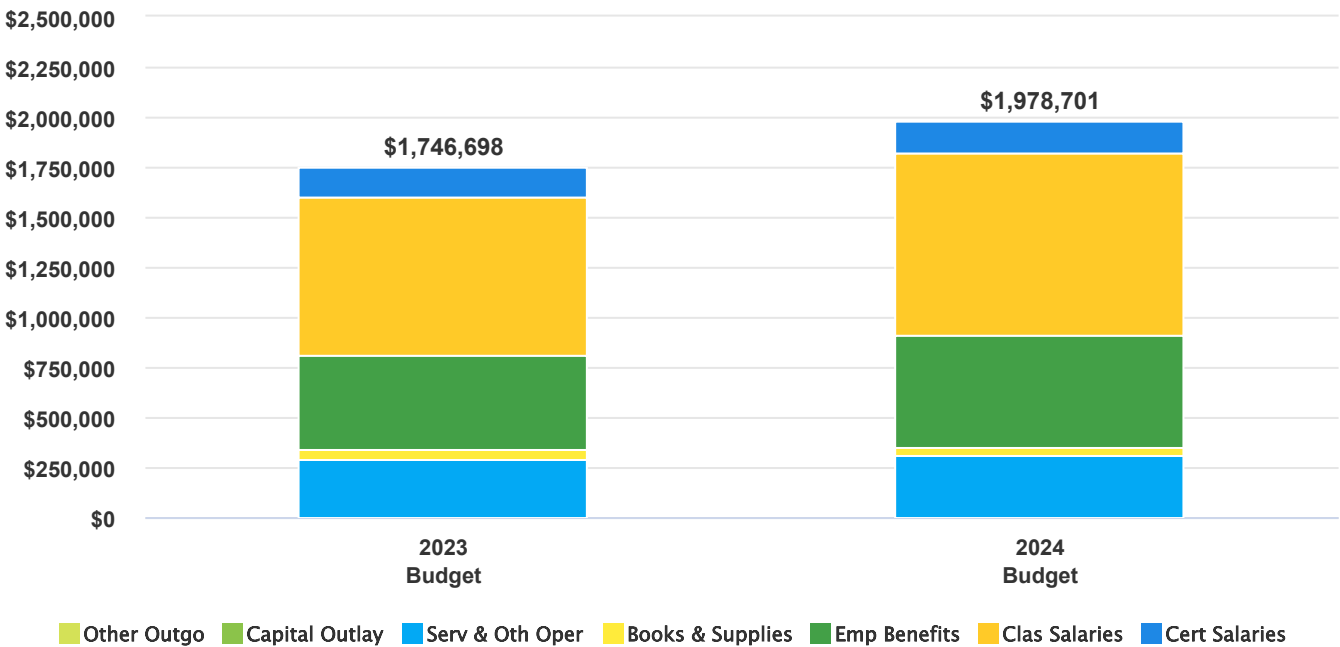


Board of Education

2023/24 Augmentations:

Ongoing:

- Increase materials & supplies - \$6,000
- Administrative Secretary - \$116,000



Business and Financial Services Division

Our Mission:

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

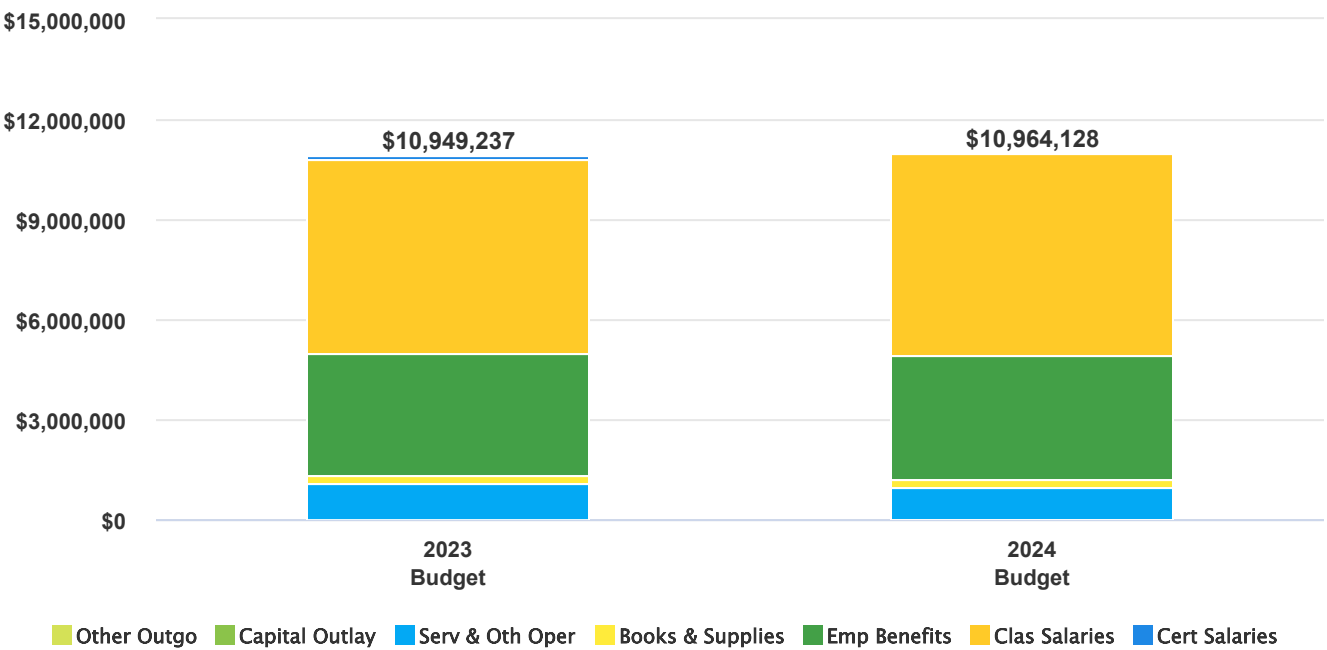
Departments:

- Fiscal Services
- Payroll & Benefits
- Risk Management & Workers’ Compensation
- State and Federal Programs

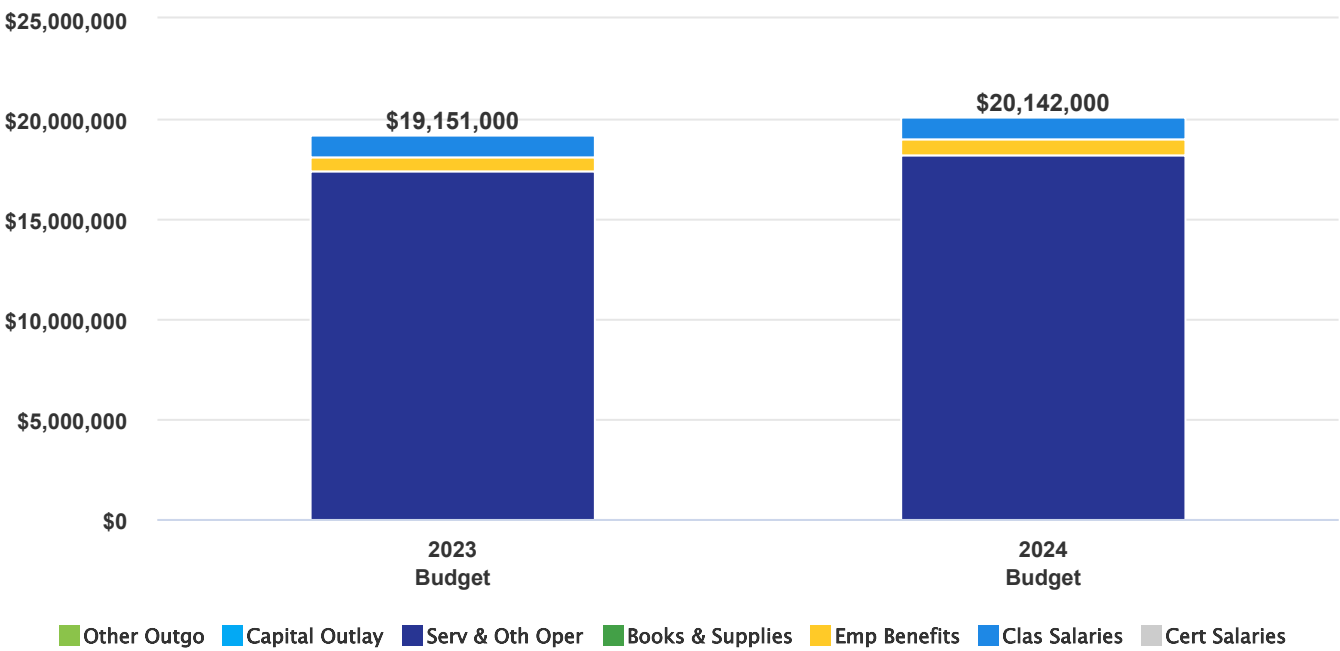
2023/24 Ongoing Augmentations:

- Analyst, General & Student Transfers Project Manager (State and Federal) - \$305,000
- \$15,000 contract increase for Budget Book software/production

Augmentation recap: 2.0 FTE - \$320,000 ongoing



Risk Management & Workers' Compensation



Instructional Division

Our Vision for Student Success:

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

Theory of Action:

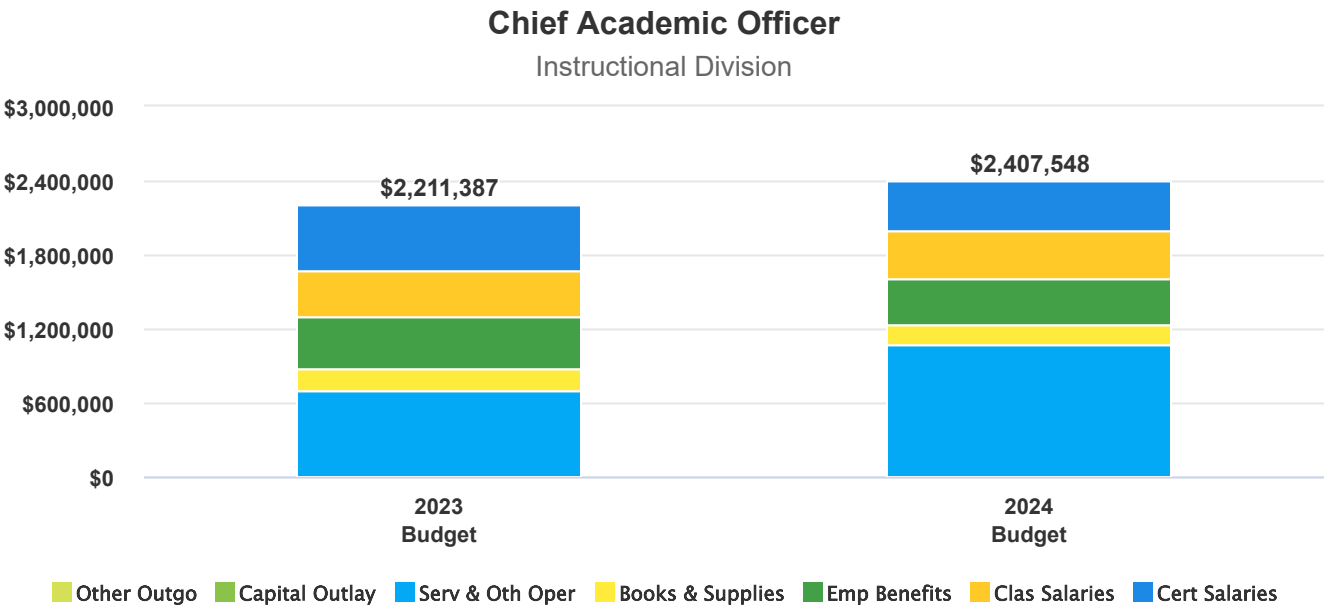
- Get the right people in the right work
- Invest all stakeholders in a shared vision of effective instruction that drives our work
- Establish a diverse, inclusive, accountable community that embraces a culture of learning with high expectations
- Ensure a coherent and effective instructional system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

Departments:

- Alternative Education
- Adult Education
- Arts and Music
- Advanced Coursework
- African American Academic Acceleration
- Library Services
- English Learner Services
- School-Site Data and Psychometrics
- Charter Office
- College & Career Readiness
  - ◆ Extended Learning
  - ◆ Summer School
  - ◆ Career Readiness
- Curriculum, Instruction & Professional Learning
  - ◆ Teacher Development
  - ◆ Curriculum and Instruction
  - ◆ Classified Development
- Prevention & Intervention
  - ◆ Attendance/SARB
  - ◆ Student Conduct
  - ◆ Climate and Culture
  - ◆ Mentoring
  - ◆ Social and Emotional Supports
  - ◆ Restorative Practices



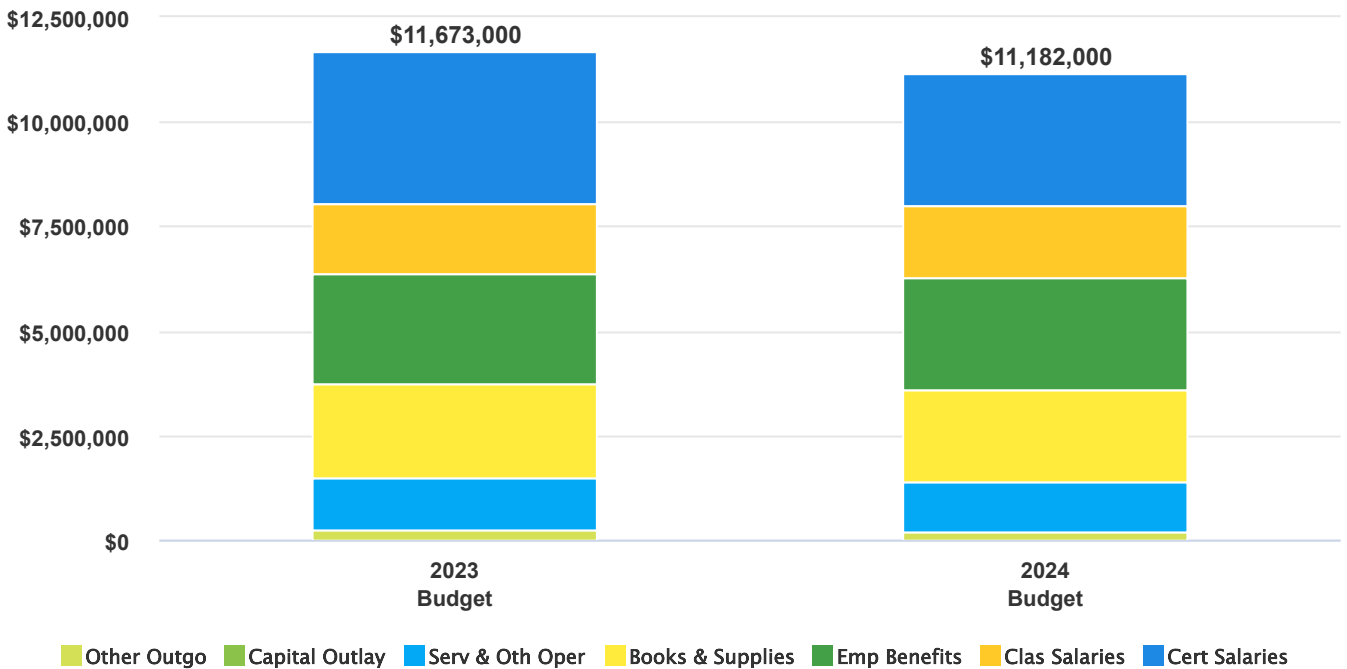
- ◆ Intervention Supports
- School Leadership
  - ◆ Leadership Development
  - ◆ School Operations
- Special Education
  - ◆ Special Education
- ◆ Project ACCESS
- ◆ Student Engagement
- ◆ Psychological Services



Adult Education

Mission:

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



Alternative Education

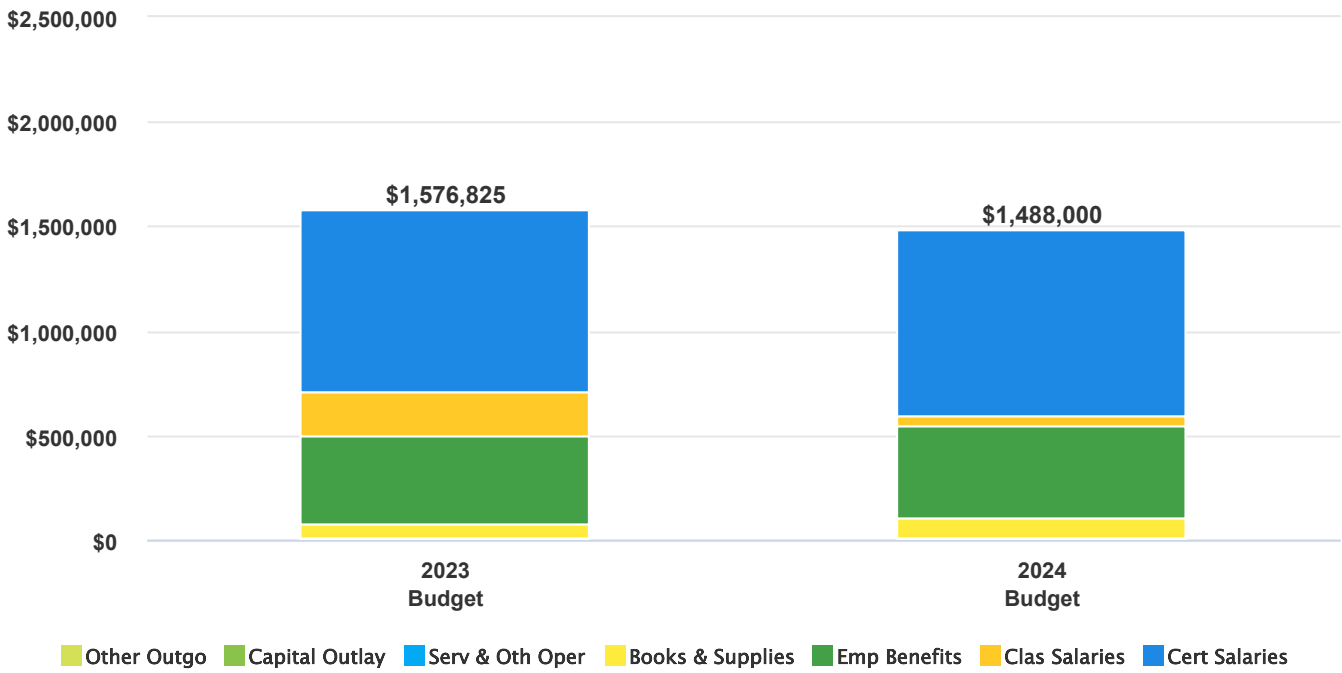
2023/24 Ongoing Augmentations:

- 2.0 FTE Library Teacher -\$305,000
- 2.0 FTE Library Technician - \$145,000
- .40 FTE Activity Director - \$50,000
- 1.0 FTE Office Assistant I - \$75,000
- Shift 1.0 FTE Assistant Superintendent to School Site Data & Psychometrics
- Convert supplemental contracts to 3.0 FTE Teachers

2023/24 One-time Recovery:

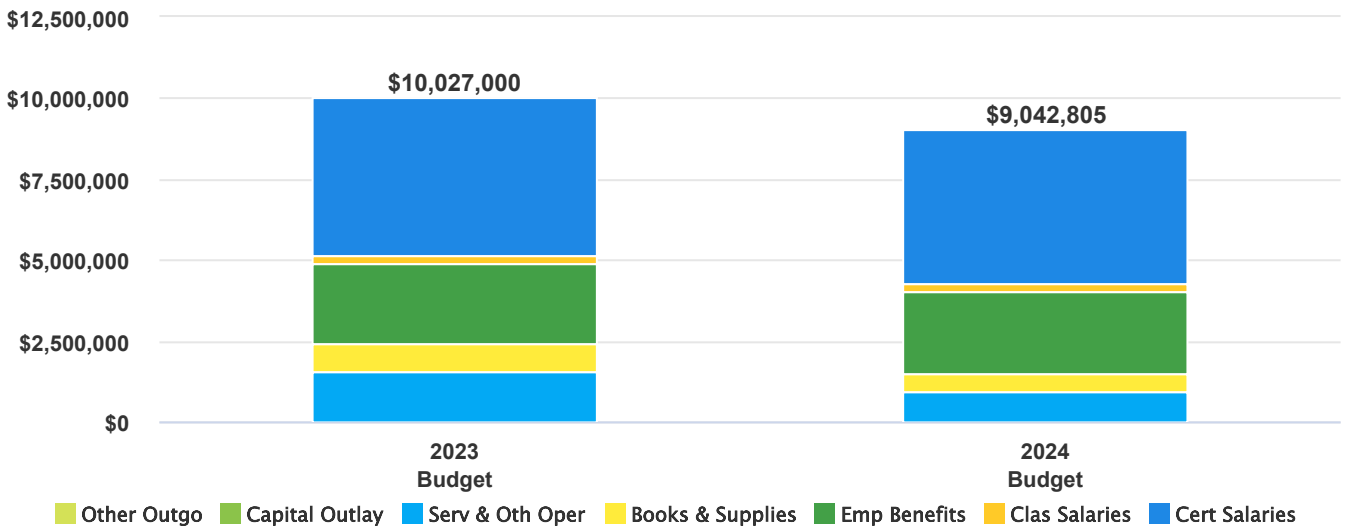
- Continue 3.0 FTE Teacher - \$310,00
- Add credit recovery support - \$245,000
- Support Home and Hospital technology - \$30,000

Augmentation recap: 7.4 FTE - \$575,000 ongoing; \$585,000 one-time



Arts & Music

*Note: 2022/23 budget included \$1.0 million in one-time funding for supplies, instrument replacement and a teacher residency program*



## Extended Learning

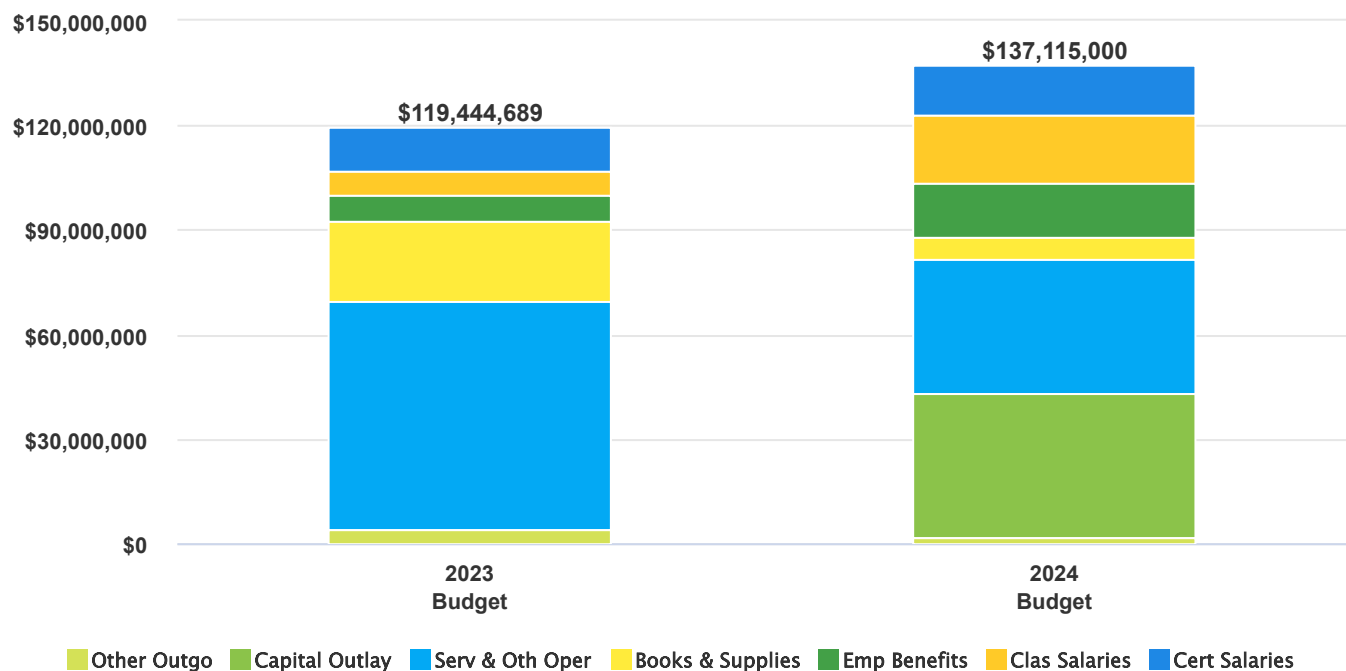
### 2023/24 Ongoing Augmentations:

- Shift ASES program (After School Education and Safety) from Fresno County Office of Education to Fresno Unified
- 1.0 FTE Analyst II - \$170,000
- 1.0 FTE Executive Officer - \$225,000
- 41.2 FTE After School Paraprofessional - \$875,00
- 35.5 FTE After School Lead - \$1.2 million
- 4.0 FTE TSA Teacher on Special Assignment) for Student Engagement - \$575,000

### 2023/24 One-time Augmentations:

- Utilize carryover to support Aviation facility - \$41.5 million

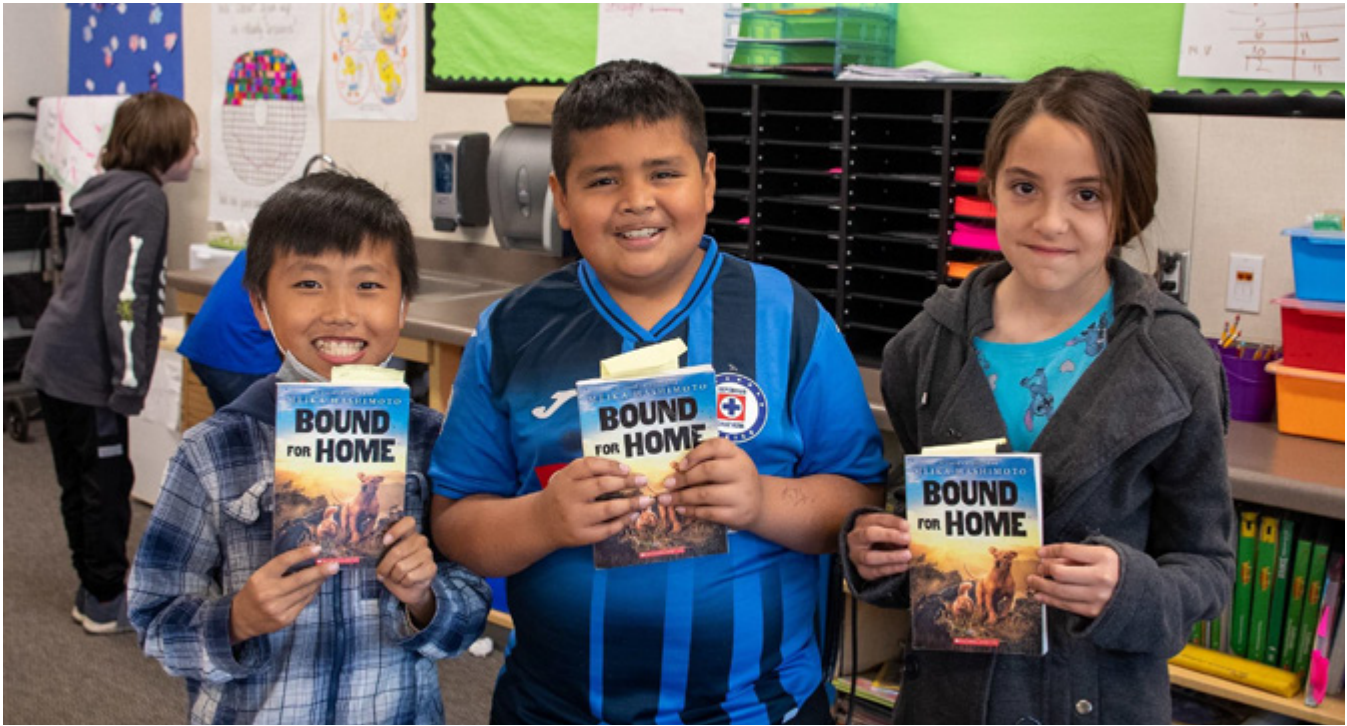
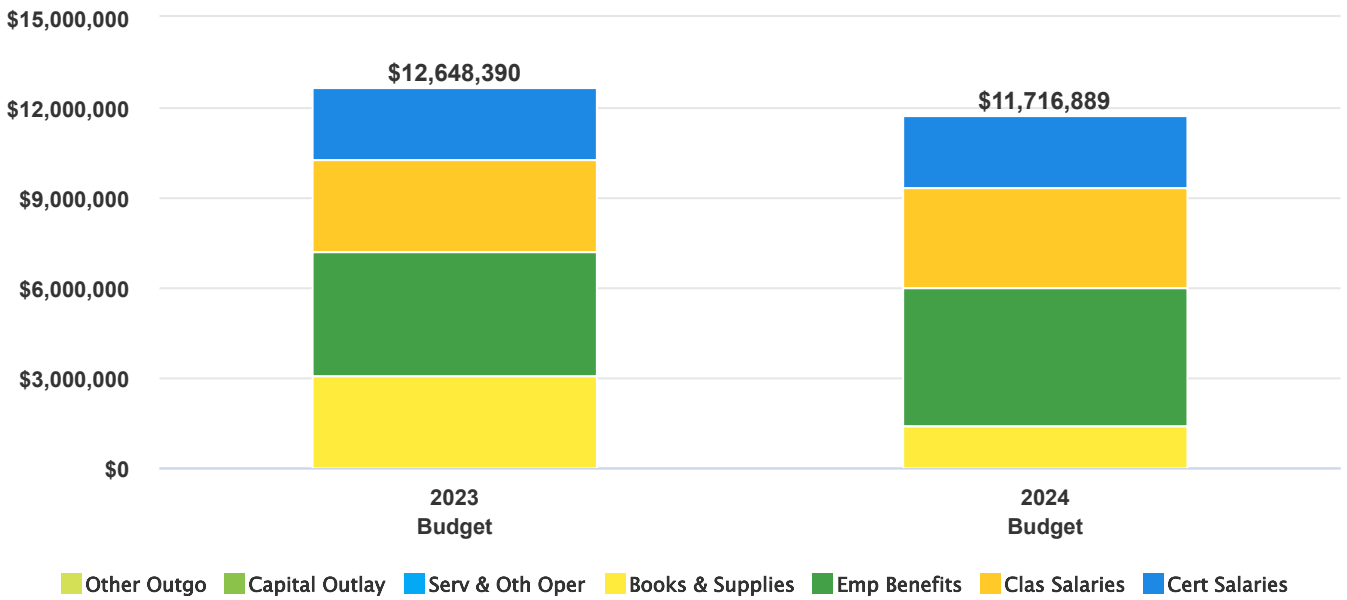
**Augmentation recap: 82.7 FTE - \$3.1 M ongoing; one-time - \$41.5 M (carryover)**





Library Services

Note: 2022/23 budget included one-time funding for student backpacks which is now being funded out of the Literacy Grant





English Learner Services

Mission:

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

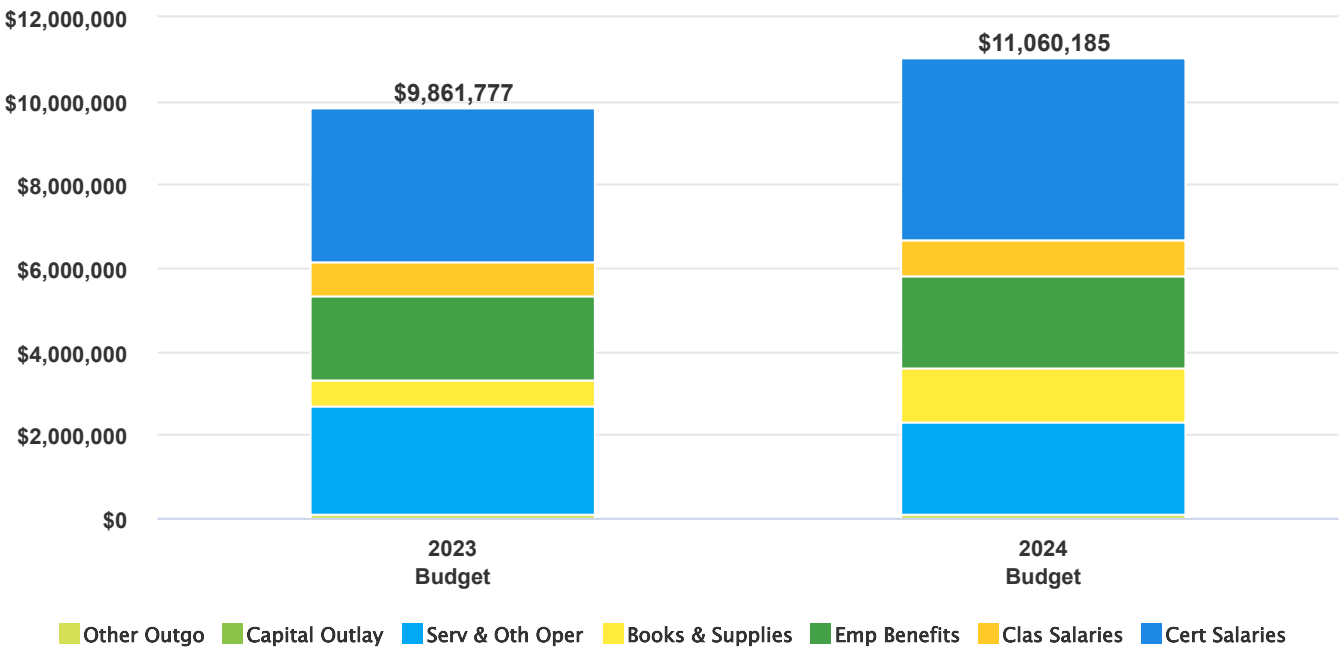
2023/24 Ongoing Augmentations:

- Manager II - Oversee Dual Language Programs - \$187,500

2023/24 One-time Recovery:

- Support Tyger Bytes Application - \$40,000
- Support peer mentoring services - \$100,000
- Expand Rosetta Stone licenses - \$75,000
- Support Hmong Consultant - \$10,000
- Support Orchid Translation Services - \$120,000
- Support professional learning - \$375,000

Augmentation recap: 1.0 FTE - \$187,500 ongoing; \$720,000 one-time



Department of School Site Data and Psychometrics

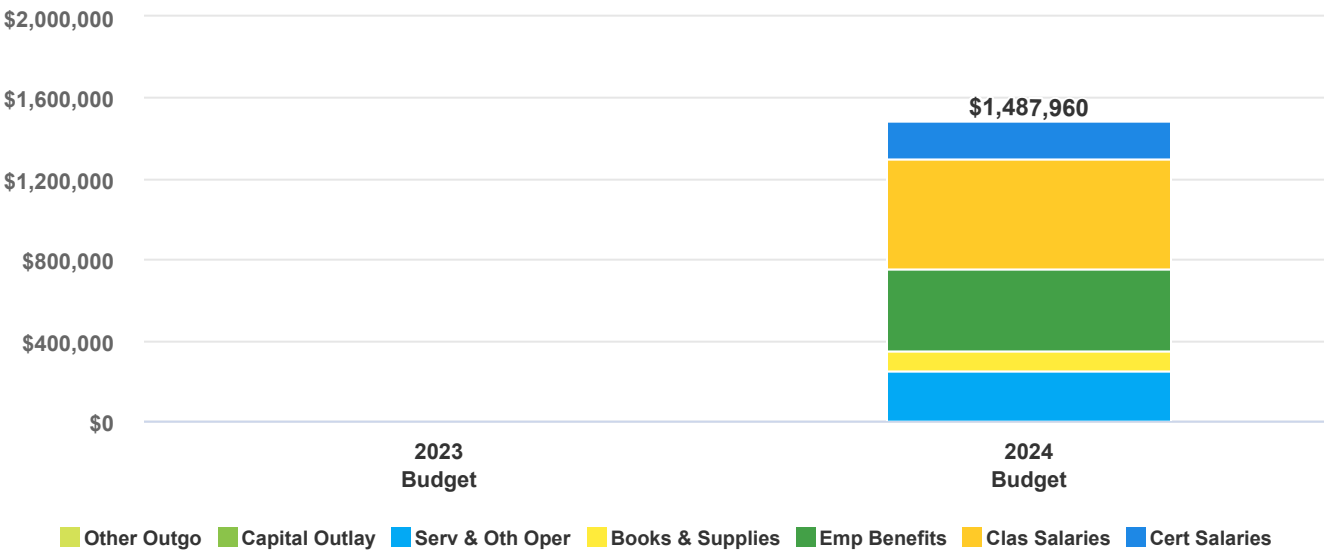
New Department responsible for developing and tracking outcomes for the Instructional Division initiatives. Key responsibilities will include:

- Developing quarterly school site data reports
- Support common assessment initiatives
- Support data requests
- CALPADS data Scrubs
- Departmental processes and training

Initial Request:

- 1.0 FTE Assistant Superintendent (shifting from Alt Ed)
- 2.0 FTE Administrative Analyst - \$430,000
- 2.0 FTE Analyst II - \$340,000
- 1.0 FTE Administrative Secretary II - \$110,000
- Operational supplies and contracts - \$350,000

Augmentation recap: 5.0 FTE - \$1.2 million ongoing

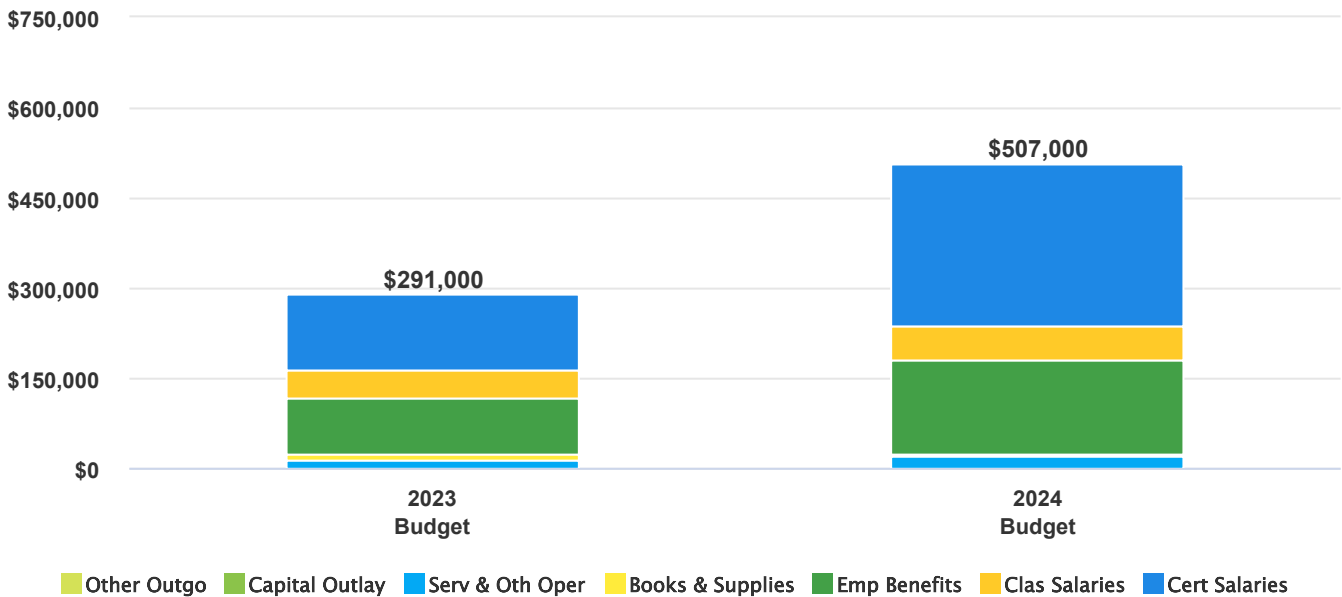


Charter Office

2023/24 Ongoing Augmentations:

- Add 1.0 FTE Manager II - \$160,000

2023/24 Augmentation Recap: 1.0 FTE - \$160,000 ongoing



Curriculum & Instruction

2023/24 Ongoing Augmentations:

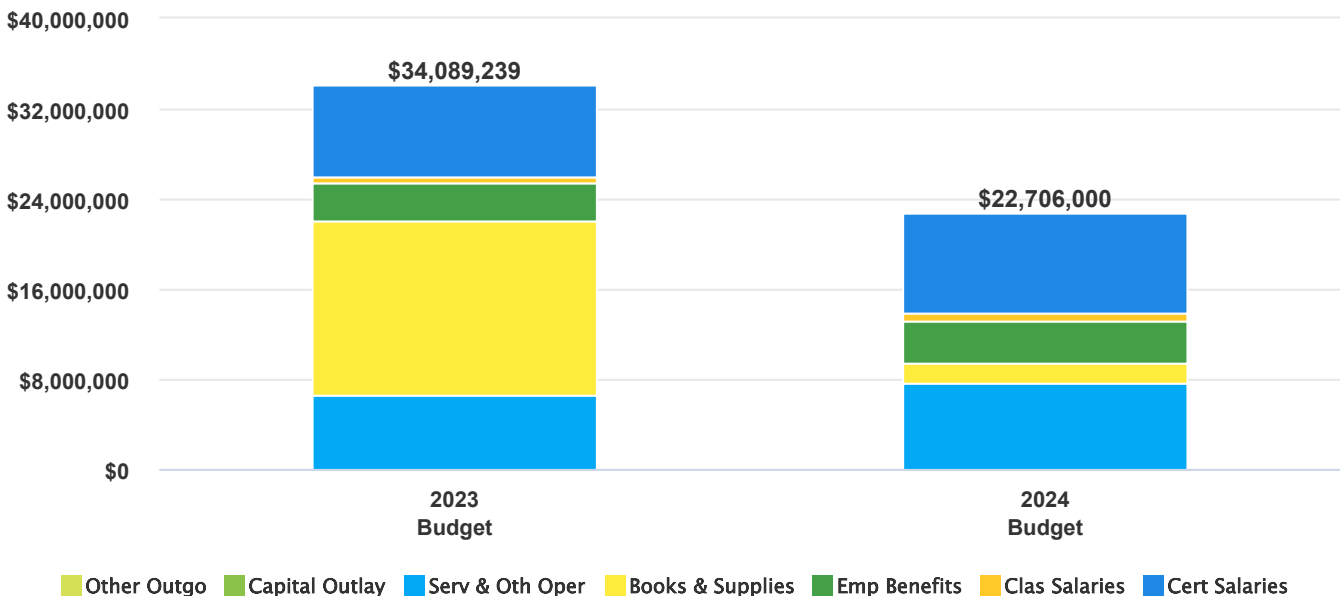
- Support IdeaFest - \$95,000
- Shift Ed Cite contract from sites to district office - \$390,000
- Add security for E Street - \$30,000
- Support GATE participation - \$20,000

2023/24 One-time Recovery:

- Continue home libraries - \$1.2 million
- Continue Tier II Intervention Materials - \$815,000
- Continue Teacher development (Algebra, Literacy, Science, World Language, Ethnic Studies, Math lesson design, 2-day Learning Summit) - \$6.6 million
- Continue Winter and Summer classified professional learning - \$780,000
- Continue digital lessons - \$1.3 million
- Continue Tutor.com - \$150,000
- Continue First K-3 Reading licenses - \$240,000
- Continue development of Ethnic Studies Curriculum - \$260,000
- Support African American and Latin X history participation - \$200,000

Note: Textbooks purchased in 2022/23 (one-time) - \$14.0 million

2023/24 Augmentation recap: 535,000 ongoing; \$11.6 million (one-time)



## College & Career Readiness

### 2023/24 Ongoing Augmentations:

- 3.0 FTE - Teachers - \$305,000
- 2.0 FTE Counselors - \$310,000
- 2.0 FTE Manager II - \$420,000
- 2.0 Coordinator II - \$345,000
- 1.0 FTE Registrar - \$100,000
- 1.0 FTE Secretary II - \$100,000
- 1.0 FTE Spanish Community Liaison - \$90,000
- 1.0 FTE Administrative Secretary - \$105,000
- 1.0 FTE Analyst I - \$145,000
- .56 FTE Child Welfare and Attendance Specialist to support Steve Scholars - \$20,000
- Support career exploration - \$100,000
- Support Historical Black College - \$210,000 (Funded from Title I)
- Add transportation to support college trips - \$200,000

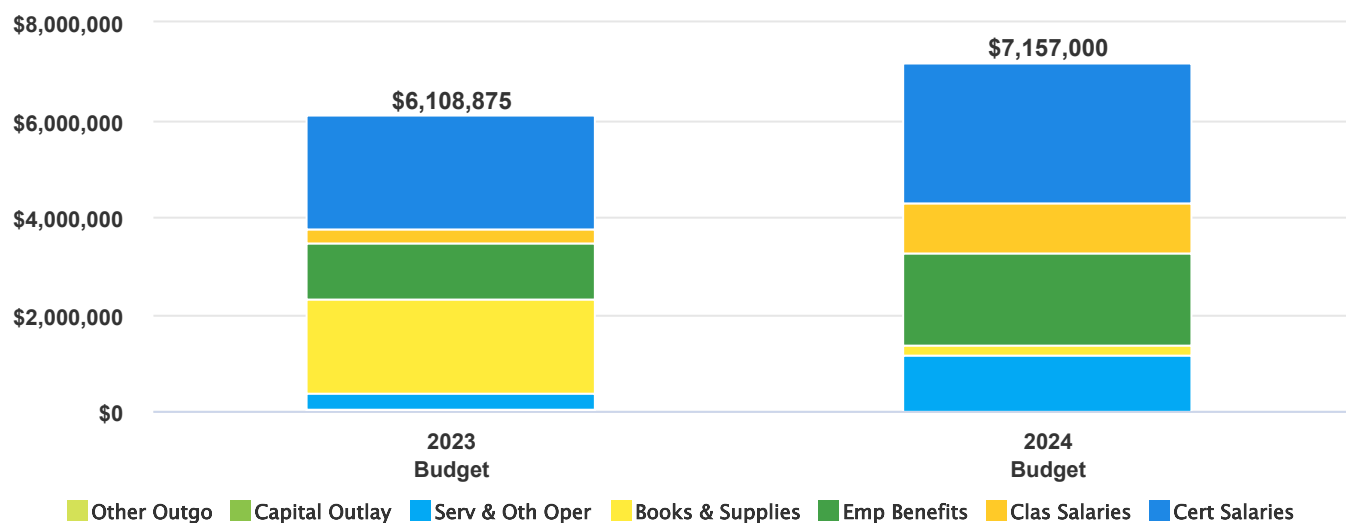
### 2023/24 One-time Augmentations:

- Support Historical Black College - \$300,000
- Support Counselor professional learning - \$85,000
- Support Dual enrollment - \$300,000

### 2023/24 One-time Recovery:

- Continue IMAGO contract - \$200,000

### 2023/24 Augmentation recap: 14.5 FTE - \$2.5 million ongoing; \$885,000 one-time



African American Student Academic Acceleration (A4)

2023/24 Ongoing Augmentations:

- Advisory Program for African American Students in grades 5-12 - \$440,000
- Shift 1.4 FTE Teacher to College and Career Readiness

2023/24 One-time Augmentations:

- Expand African American Student Leadership - \$1.1 million

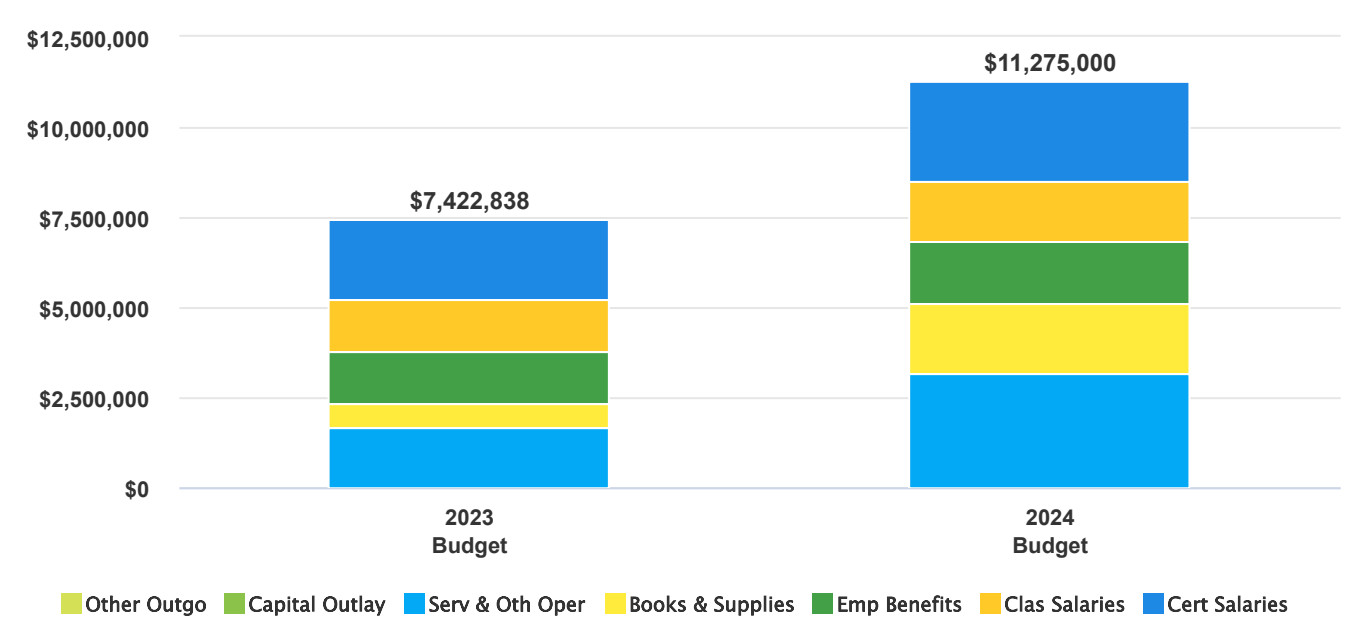
2023/24 One-time Literacy:

- Shift 1.0 FTE Manager I from One-Time Recovery - \$190,000

2023/24 One-time Recovery:

- Continue 1.0 FTE Manager I - \$190,000

2023/24 Augmentation Recap: 1.0 FTE - \$440,000 ongoing; \$4.2 million one-time



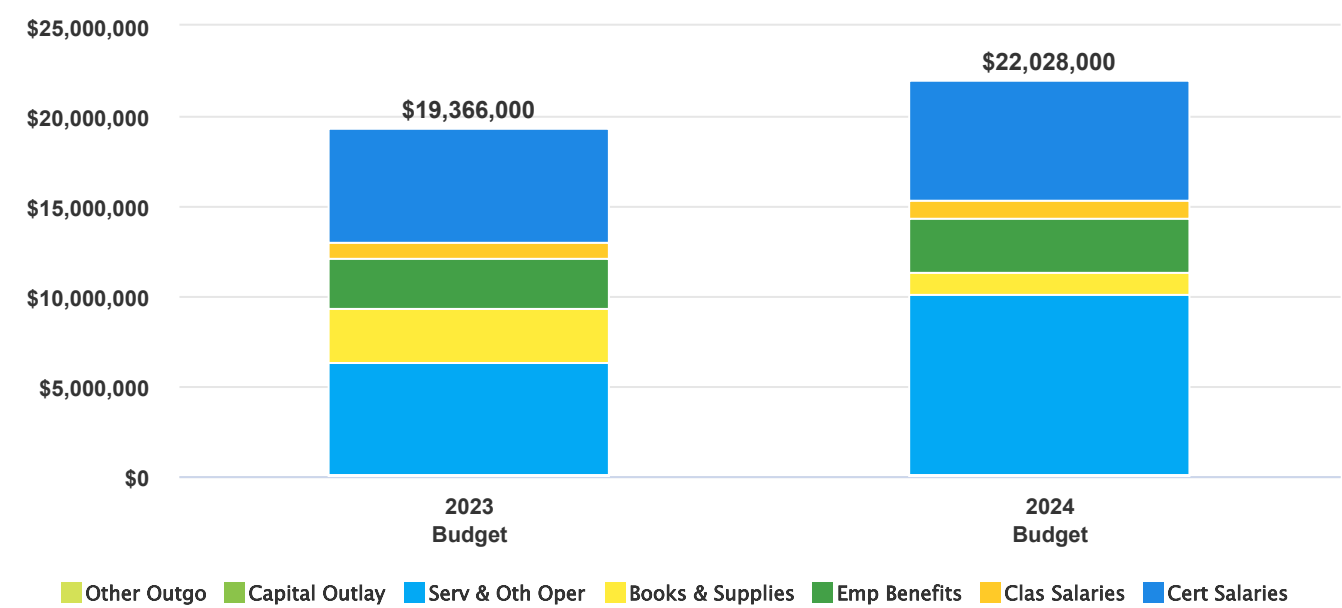


Teacher Professional Development

2023/24 One-time Recovery:

- Continue tuition fees for year one and two interns - \$470,000
- Continue partnership with Fresno Pacific for Masters in Reading - \$275,000
- Continue Math Institute - \$140,000
- Continue Literacy Institute - \$140,000
- Continue summer Teacher Academy - \$500,000
- Continue Special Education Teacher Residency - \$260,000
- Continue STEAM pipeline - \$900,000
- Continue Dual Immersion Academy - \$190,000
- Continue Literacy Master and Dual Enrollment - \$340,000
- Continue Ethnic Studies Institute - \$200,000
- Continue Aspiring Teacher Cohort - \$110,000
- Continue Coaching Institute - \$36,000
- Continue Teacher Tutoring Academy - \$350,000
- Continue extra days for TSA's to support summer and winter programs - \$130,000
- Continue Substitute Teacher pipeline - \$320,000

2023/24 Augmentation Recap: \$4.4 million one-time



## Prevention & Intervention

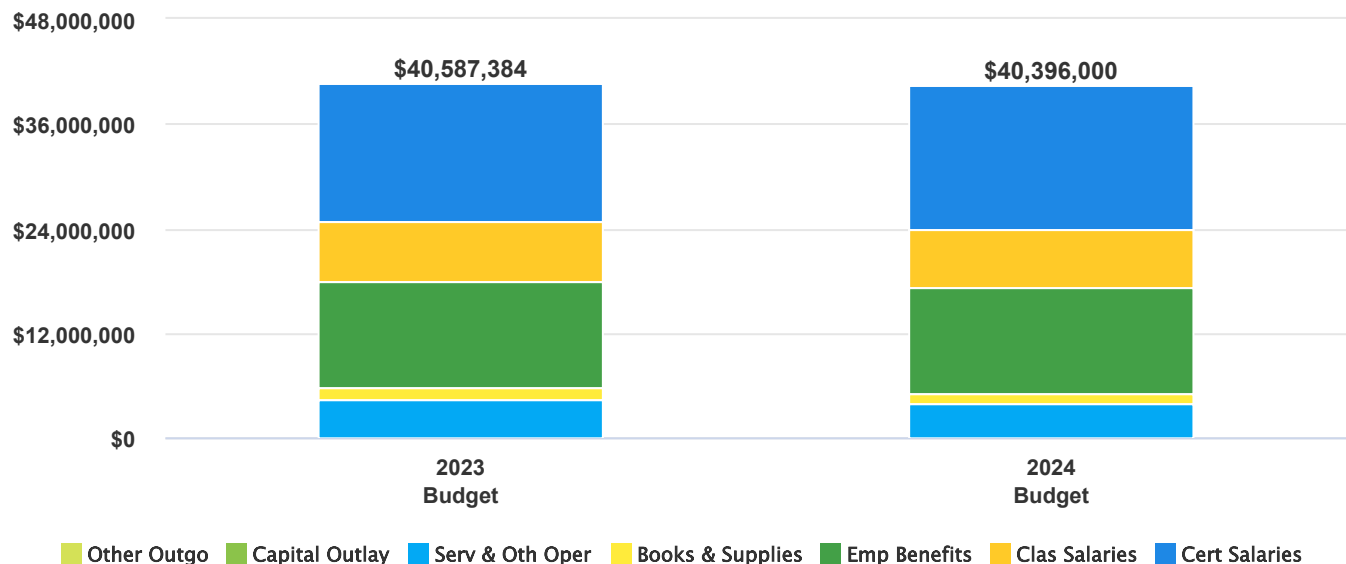
### 2023/24 Ongoing Augmentations:

- 2.0 FTE Behavior Intervention Specialist - \$210,000
- 3.0 FTE Tech Support Specialist - \$310,000
- Reduce 1.0 FTE Climate and Culture Specialist - \$(150,000)
- Add materials and supplies - \$75,000
- Support Men's and Women's alliance transportation - \$30,000
- Support Let's Talk Contract (full year) - \$275,000

### 2023/24 One-time Recovery:

- Registered Behavior Technician contract - \$700,000
- Professional development for restorative practices and responding to behaviors - \$505,000
- Care Solace and substance abuse contract - \$530,000
- Continue with 3.0 FTE Counselor - \$470,000
- Continue with 1.0 FTE Manager III - \$190,000
- Continue with 1.0 FTE Office Assistant III - \$90,000
- Continue with 4.0 FTE Child Welfare and Attendance Specialists - \$340,000
- Continue with 2.0 FTE Behavioural Intervention Specialists - \$210,000
- Continue with 1.0 FTE Guidance Learning Advisor - \$170,000
- Continue with 1.0 FTE Behavior Support Advisor - \$150,000
- Discontinue 1.0 FTE General Manager II

### 2023/24 Augmentation recap: 5.0 FTE - \$750,000 ongoing; \$4.0 million one-time



School Leadership

Oversees:

Leadership Development, School Operations, and Student Engagement

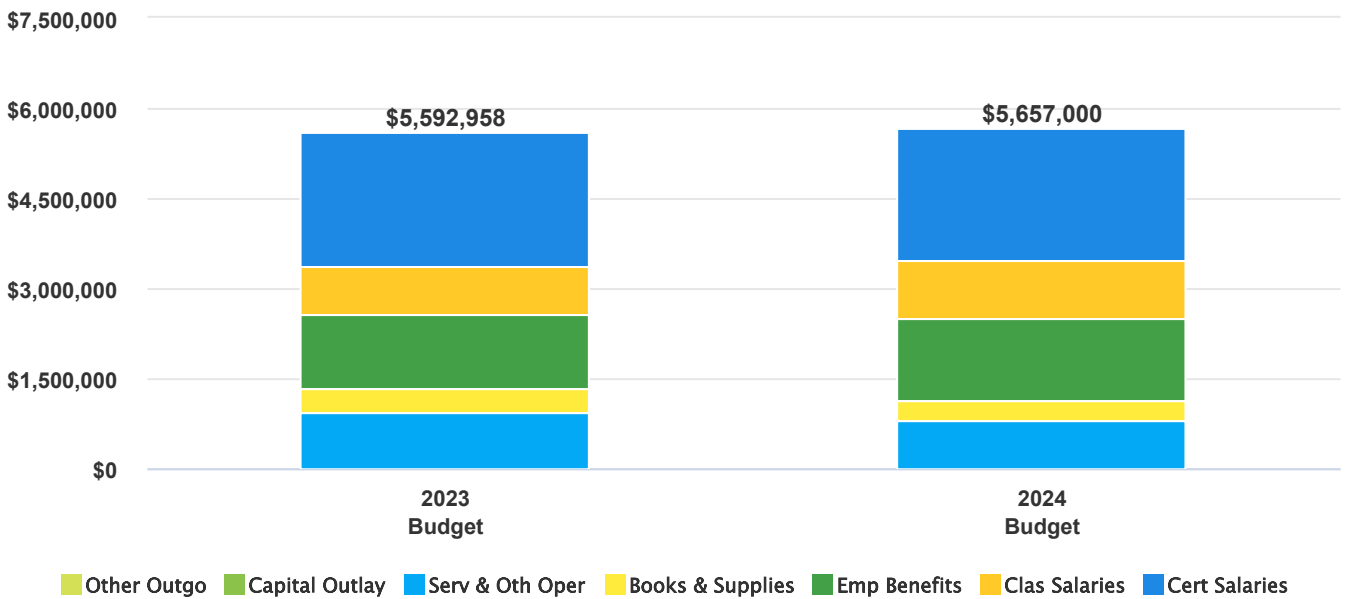
2023/24 Ongoing Augmentations:

- 1.0 FTE Manager II - \$210,000
- Support for school oversight - \$120,000
- Shift After School Program to Extended Learning - (\$220,000)

2023/24 One-time Augmentations:

- Add enterprise software - \$185,000
- Support district-wide staff meetings - \$220,000

2023/24 Augmentation recap: 1.0 FTE - \$110,000 ongoing; \$385,000 one-time



Leadership Development

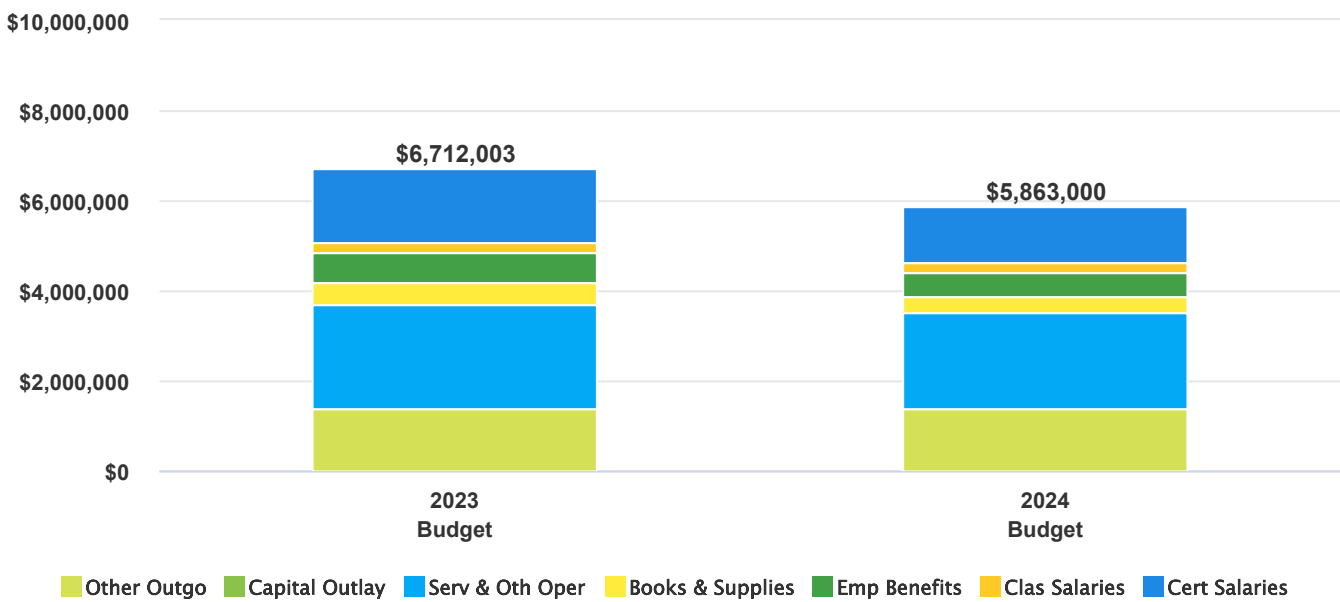
2023/24 Ongoing Augmentations:

- Add 1.0 FTE Administrative Secretary I - \$105,000

2023/24 One-time Recovery:

- Continue Vice Principal mentors - \$150,000
- Continue new Administrative coaching - \$230,000
- Continue 3-day administrator summer institute - \$285,000
- Breakthrough Leadership - \$315,000
- Coaching Equity sessions - \$75,000
- Decrease 5.0 FTE Teacher on Special Assignment

2023/24 Augmentation recap: 1.0 FTE - \$105,000 ongoing; \$1.1 million one-time



Student Engagement

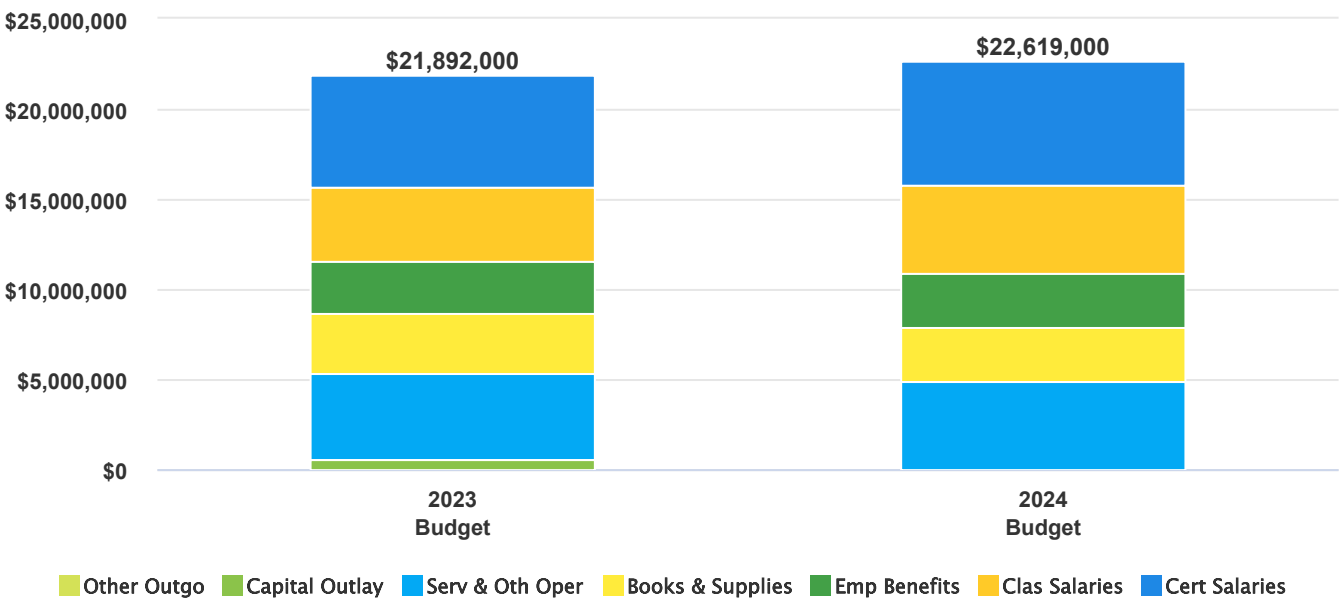
2023/24 Ongoing Augmentations:

- Increase official contracts - \$20,000
- Increase enrichment at elementary - \$100,000
- Increase support for graduations - \$150,000

2023/24 One-time Recovery:

- Replace uniforms and equipment - \$30,000
- Continue support for summer Athletic Bridge Academy - \$1.2 million

2023/24 Augmentation recap: \$270,000 ongoing; \$1.2 million one-time



## Special Education

### Mission:

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

### 2023/24 Ongoing Augmentations:

- 1.0 Administrative Secretary II to support Asst Superintendent - \$110,000
- Add 2.0 FTE Guidance Learning Advisors at specialty schools - \$305,000
- 2.0 FTE Manager III to serve as regional support - \$380,000
- 1.0 FTE Program Technician - \$95,000
- Add 6.0 FTE Behavior Support Advisors to implement tiered supports across the district - \$1.0 million
- 1.0 FTE Budget Technician - \$90,000
- Add 3.0 FTE Office Assistant - \$200,000
- Convert duty day calendars for Lori Ann Infant Preschool Teachers to 215 days- \$95,000
- Upgrade 86 Para's from G23 to G25 to provide additional student support services for Mild/Moderate SDC programs as Elementary sites - \$100,000
- Add 20.5 FTE Paraeducators - \$1.9 million
- Holding for Counsel of Great City School Analysis for three positions - Assistant Superintendent, Director, and Manager II as well as upgrade of high school RSP paraeducators from 3.5 hour to 6.0 hour positions - 2.8 million

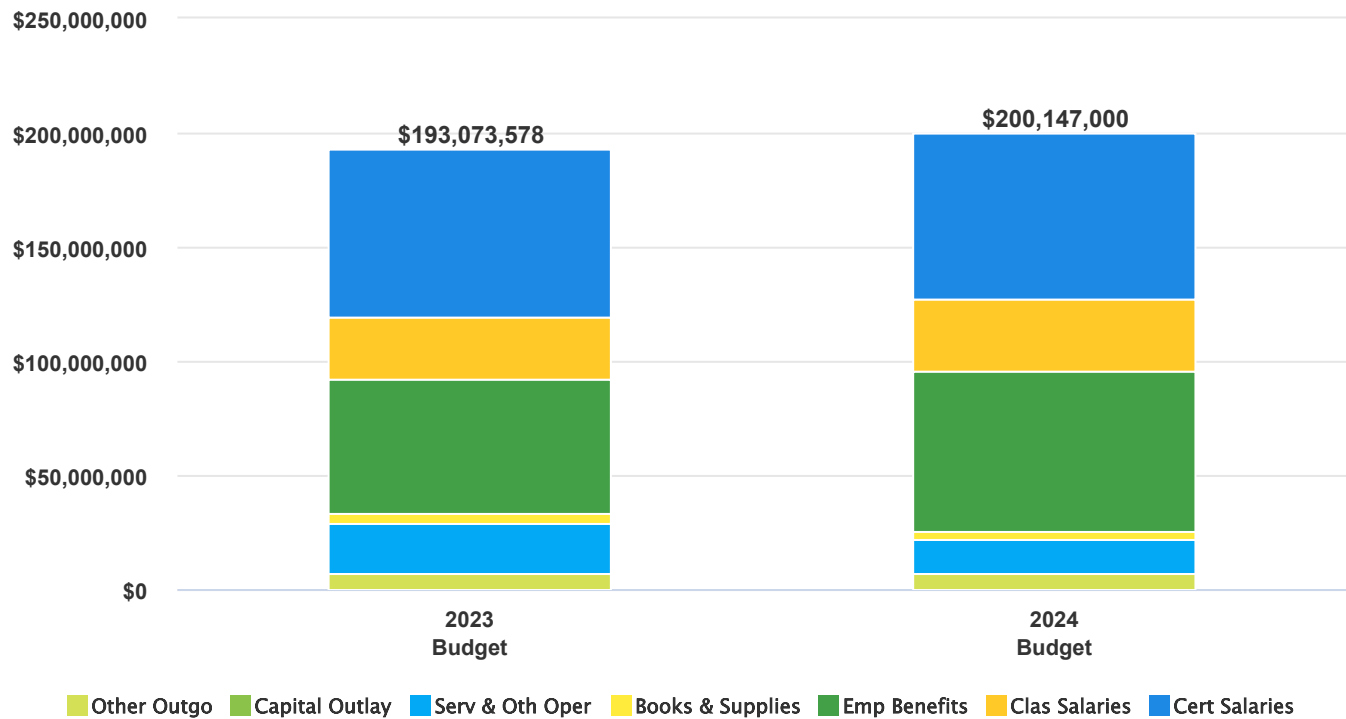
### 2023/24 One-time Recovery:

- Continue Registered Behavioral Technician contract - \$805,000
- Continue Wonderwork Goalbook - \$350,000
- Continue Paraeducator contract support - \$1.6 million

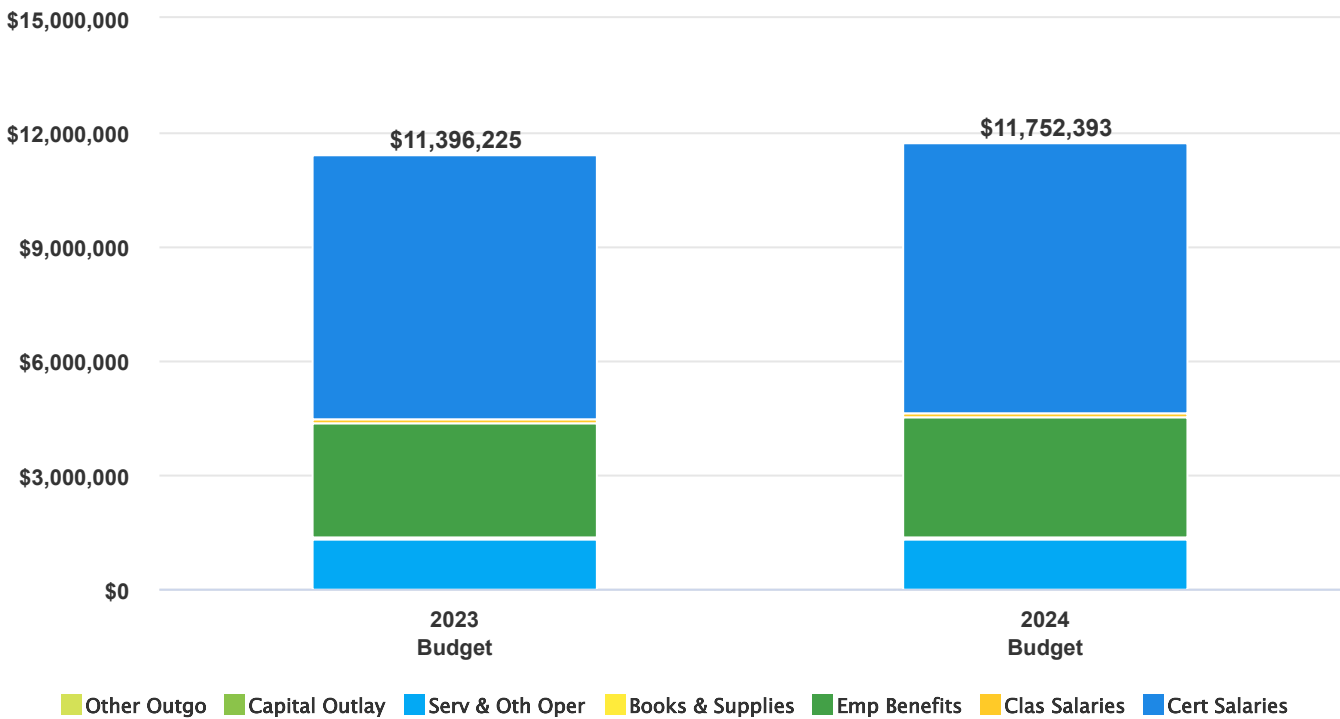
**2023/24 Augmentation recap: 39.5 FTE - \$7.1 million ongoing; \$2.8 million one-time**



Special Education



Psychological & Guidance Services



## Human Resources & Labor Management

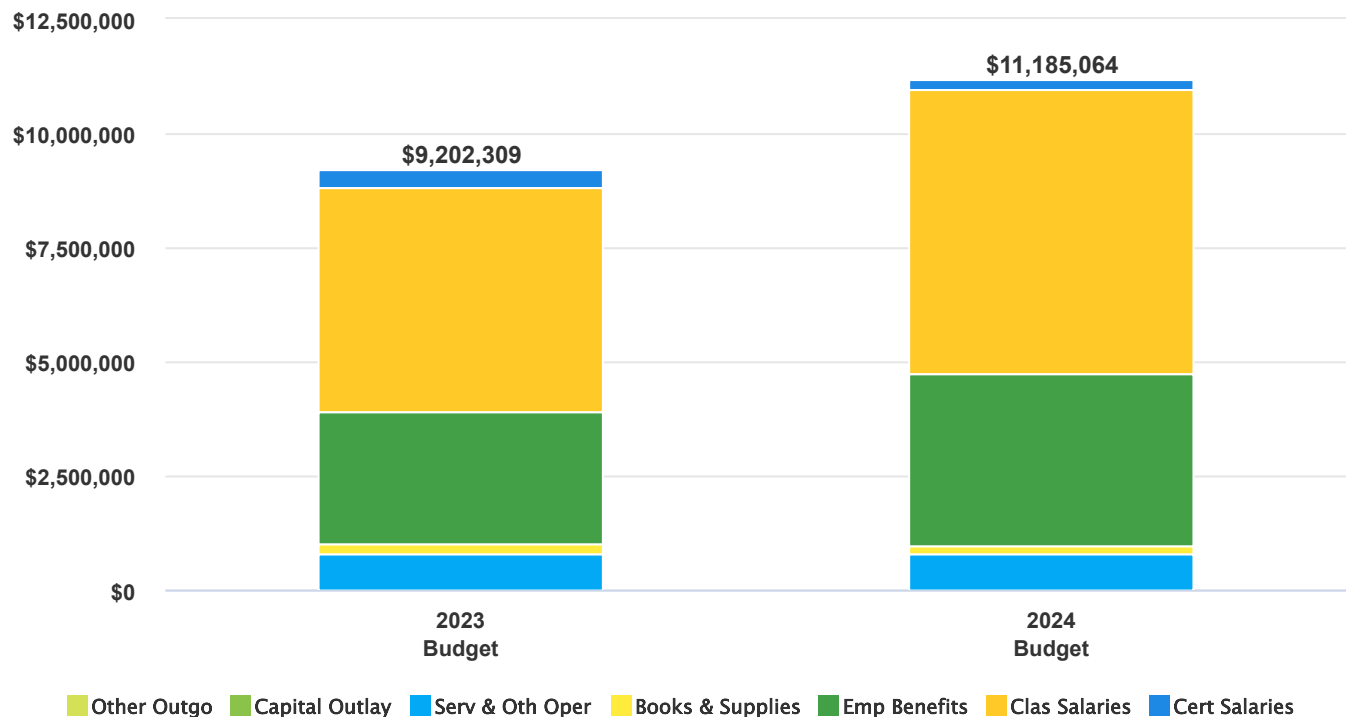
### 2023/24 Ongoing Augmentations:

- 1.0 FTE Administrator - \$215,000
- 2.0 FTE Manager III - \$395,000
- 3.0 FTE Coordinator - \$455,000
- 2.0 FTE Director - \$410,000
- 1.0 FTE Administrative Analyst - \$200,000
- 1.0 FTE Analyst II - \$175,000
- 2.0 FTE Data Specialist - \$235,000
- Add artificial intelligence to support reporting - \$175,000
- Add training protocol for new hires - \$100,000

### 2023/24 One-time Augmentations:

- Support negotiation costs - \$450,000
- Add supplies for new staff - \$15,000
- Develop orientation and training modules - \$250,000
- Add contract to recruit hard-to-fill - \$100,000

### 2023/24 Augmentation Recap: 12.0 FTE - \$2.4 million ongoing; \$815,000 one-time



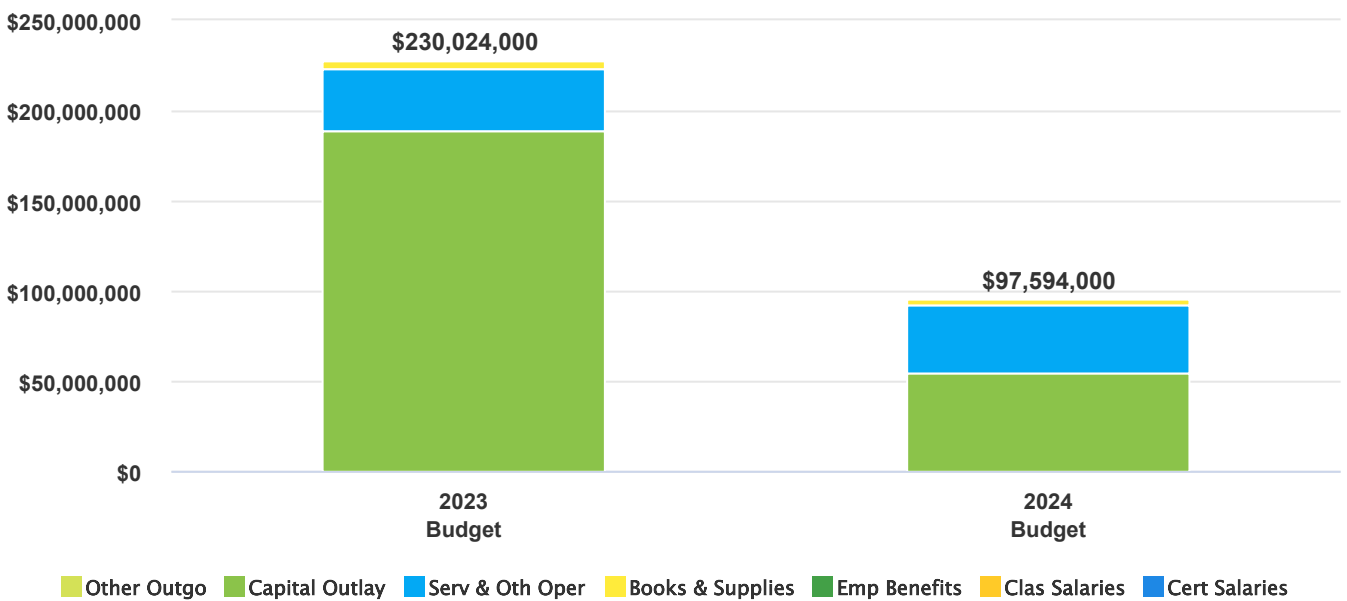
Operational Services Division

Departments:

- Facilities Management & Planning
- Food Services
- Maintenance & Operations
- Purchasing & Warehouse
- Transportation

Facilities Management & Planning (General Fund)

*Note: Change in budget from 2022/23 due to carry-over in ESSER funding due to projects spanning multiple budget years.*



Nutritional Services

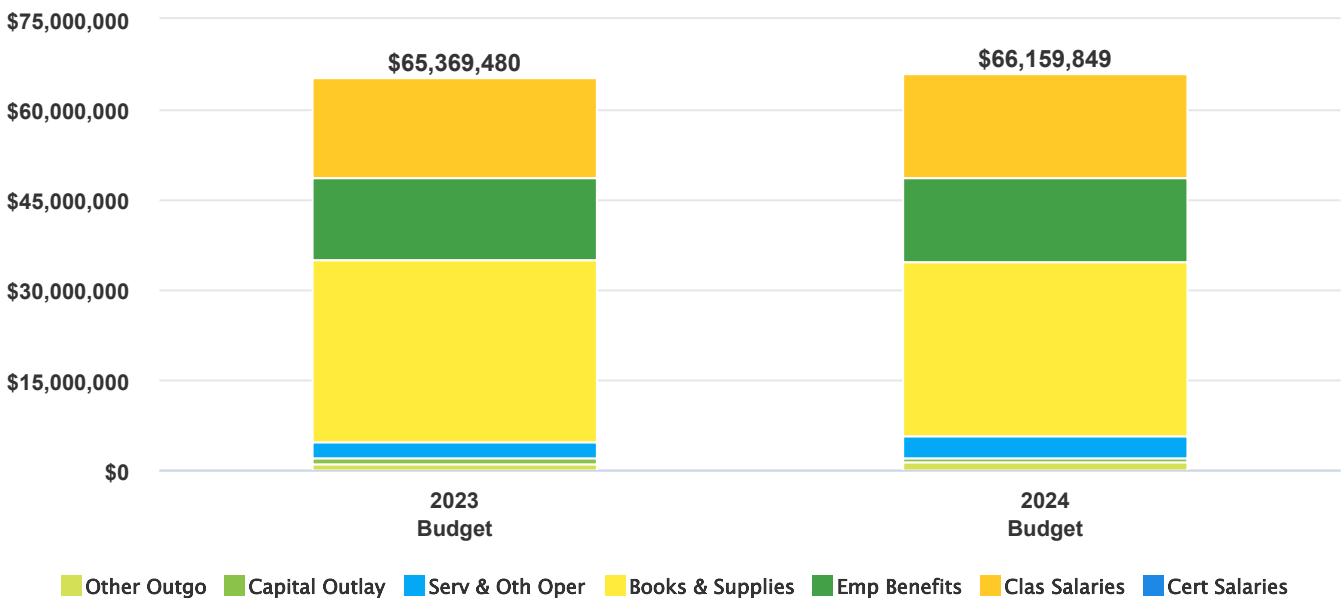
2023/24 Ongoing Augmentations:

- 13.9 FTE Nutrition Services Assistant at 37 sites - \$385,000
- 1.0 FTE Project Manager - \$180,000
- .60 FTE Accountant - \$75,000
- .50 FTE Wellness Coordinator - \$100,000
- Executive Chef contracts - \$1.2 million (offset by state reimbursement)

2023/24 One-time Augmentations:

- Upgrade equipment at sites - \$2.0 million

2023/24 Augmentation recap: 16.0 FTE - \$1.9 million ongoing; \$2.0 million one-time



## Plant Maintenance

### 2023/24 Ongoing Augmentations:

- 4.0 FTE HVAC Mechanics - \$630,000
- 1.0 FTE HVAC Supervisor - \$180,000
- 8.0 FTE Irrigation Specialist - \$950,000
- 1.0 FTE Lead Plumber - \$165,000
- 3.0 FTE Plumbers - \$470,000
- 1.0 FTE Equipment Operator II - \$145,000
- 1.0 Mechanic - \$150,000
- Deferred Maintenance - \$2.5 million
- Curtain repairs - \$100,000
- Mold testing and sampling - \$120,000

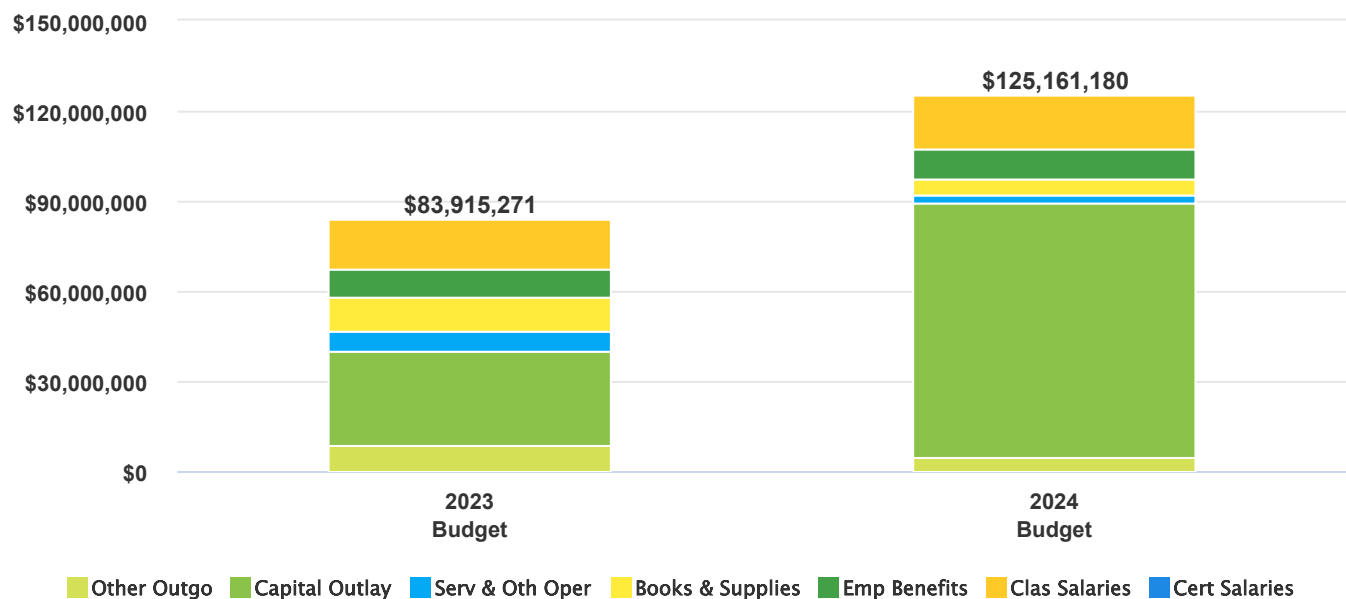
### 2023/24 One-time Augmentations:

- Add 14 fleet vehicles - \$1.2 million
- Add tools and equipment - \$220,000
- Laserfiche license - \$15,000

### 2023/24 One-time Recovery:

- Carryover for HVAC projects, support space, and Farber building - \$84.3 million

### 2023/24 Augmentation recap: 19.0 FTE - \$5.4 million ongoing; \$1.4 million one-time



## Plant Operations (General Fund)

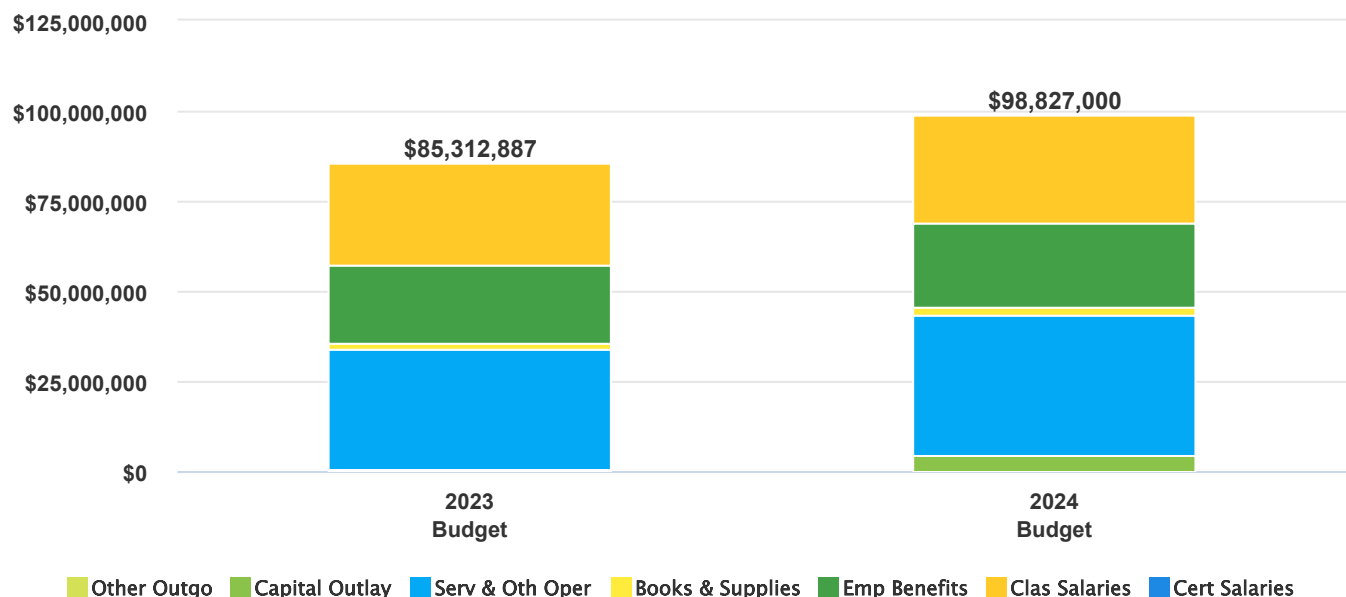
### 2023/24 Ongoing Augmentations:

- 1.0 FTE Manager I - \$195,000
- 3.0 FTE District Supervisors - \$400,000
- 4.0 FTE High School Plant Supervisors - \$455,000
- 5.0 FTE Grounds Worker IV - \$525,000
- 1.0 Grounds Worker III - \$100,000
- 4.0 FTE Grounds Worker I - \$365,000
- 1.0 FTE Plant Coordinator - \$95,000
- 8.5 FTE Custodians - \$735,000
- Office Assistant III - \$90,000
- Field rehabilitation/tree service projects - \$2.6 million
- Increase annual equipment replacement - \$130,000
- Increase for utilities - \$3.2 million (already included in the multi-year)

### 2023/24 One-time Augmentations:

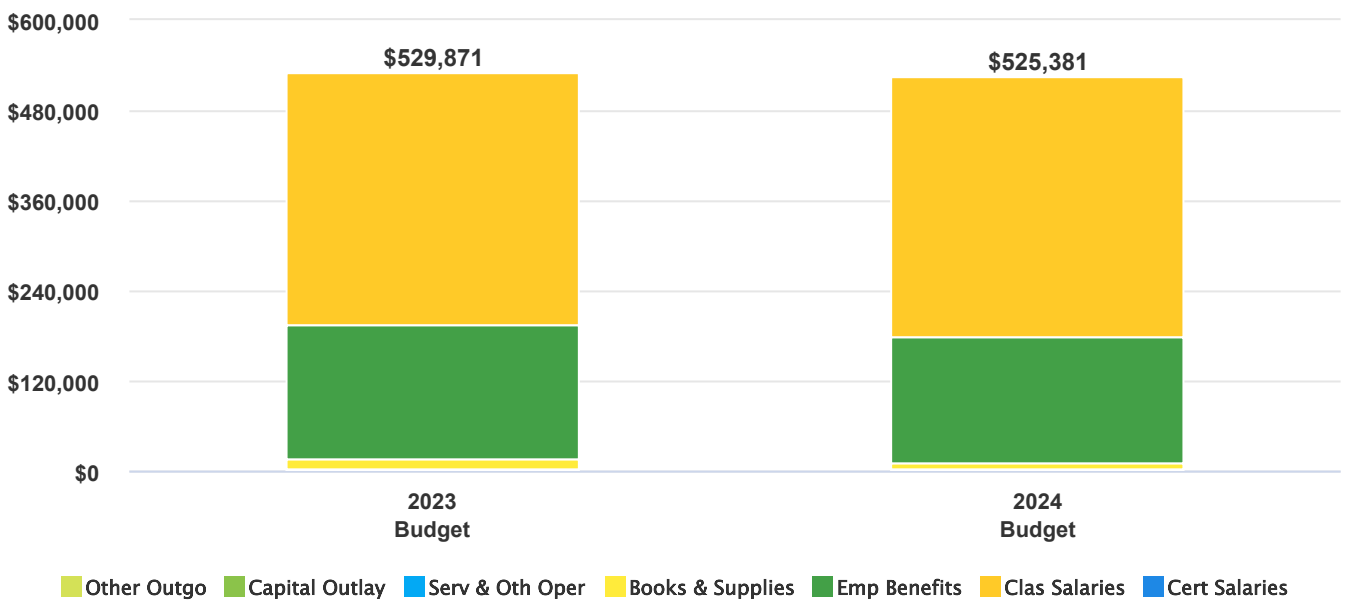
- Add 7 fleet vehicles - \$455,000
- Add custodial and field equipment - \$835,000
- Service recreational turf district wide - \$3.2 million
- Reorganize Brawley site - \$125,000

### 2023/24 Augmentation recap: 27.5 FTE - \$5.7 million ongoing; \$4.6 million one-time





Operational Services (General Fund)



Purchasing, Warehouse, Mailroom & Graphics

2023/24 Ongoing Augmentations:

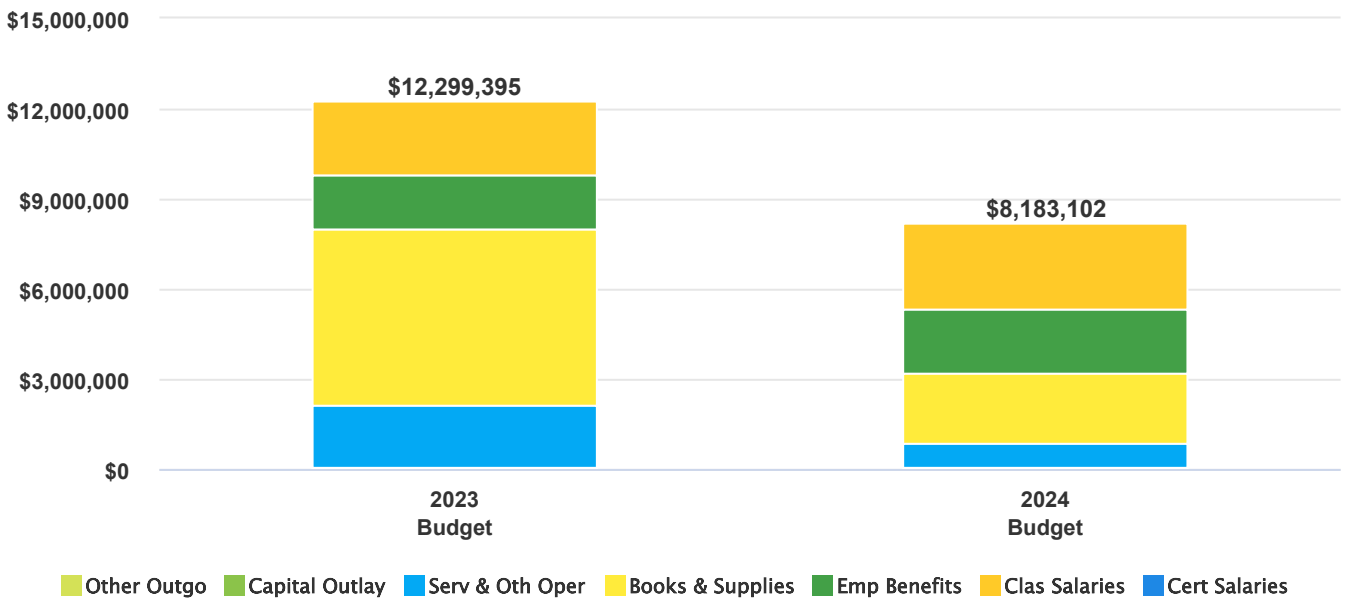
- 2.0 FTE Warehouse Workers - \$190,000

2023/24 One-time Augmentations:

- Add forklift - \$50,000
- Add shipment equipment - \$25,000
- Add 2 mail vans - \$150,000

*Note: 2022/23 budget included one-time purchase of outdoor tables and chairs for sites - \$5.0 million*

2023/24 Augmentation recap: 2.0 FTE - \$190,000 ongoing; \$225,000 one-time



Transportation

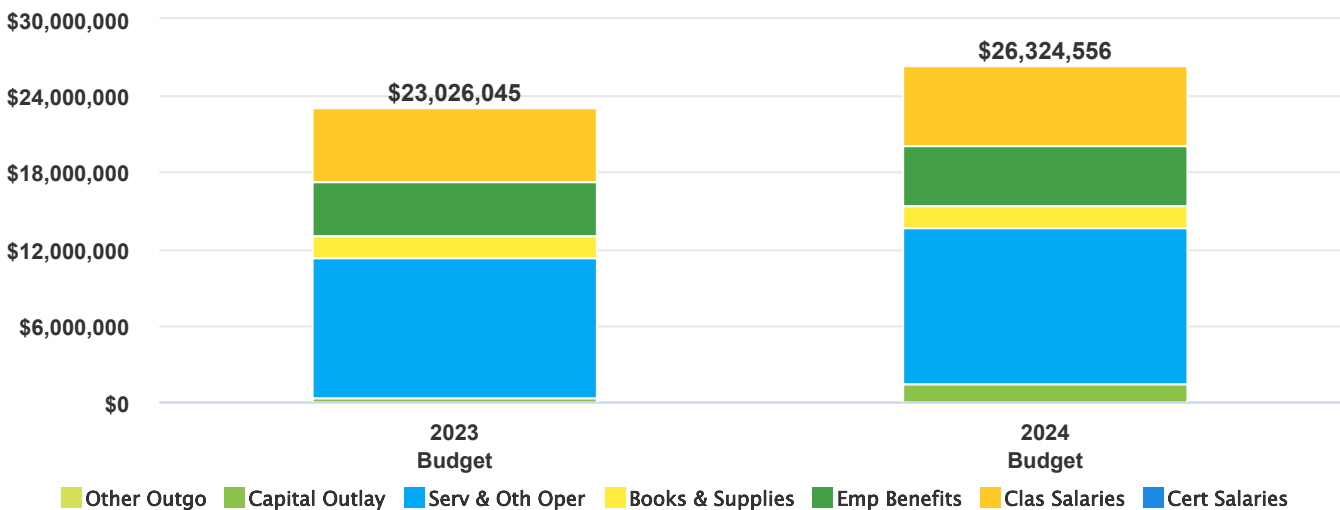
2023/24 Ongoing Augmentations:

- 1.0 FTE Business Operations Manager - \$195,000
- 1.0 FTE Special Education Dispatcher - \$115,000
- 1.0 FTE Driver Trainer - \$100,000
- 1.0 FTE Accountant - \$115,000
- Upgrade 5.0 FTE Relief Driver to 261 days - \$100,000
- Expand free bus passes for full year - \$560,000
- Support upgrade transportation systems - \$60,000
- Add GPS System - \$25,000

2023/24 One-time Augmentations:

- Upgrade transportation systems - \$130,000
- Add cameras - \$255,000
- Add a shop lift - \$260,000
- Add 10 vans - \$450,000
- Add Bus rodeo tram trailer - \$15,000
- Add CNG compressor - \$300,000
- Increase support for bus wash system - \$50,000

2023/24 Augmentation recap: 4.0 FTE - \$1.3 million ongoing; \$1.5 million one-time



Technology Services

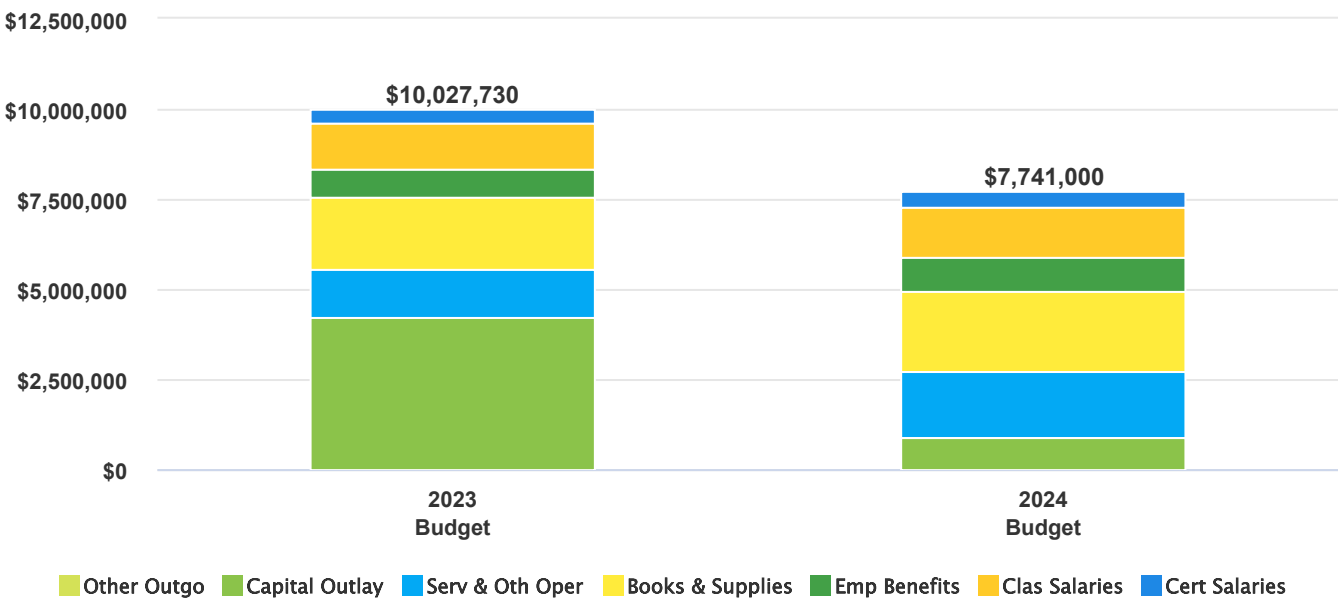
2023/24 Ongoing Augmentations:

- 1.0 FTE Director - \$235,000
- Expand Parsec to support district dashboards - \$110,000
- Add high school drone club pilot - \$130,000

2023/24 One-time Augmentations:

- Add Harvard Strategic Project Data Fellowship - \$190,000

2023/24 Augmentation Recap: 1.0 FTE - \$475,000 ongoing; \$190,000 one-time



Information Technology - Learner Support

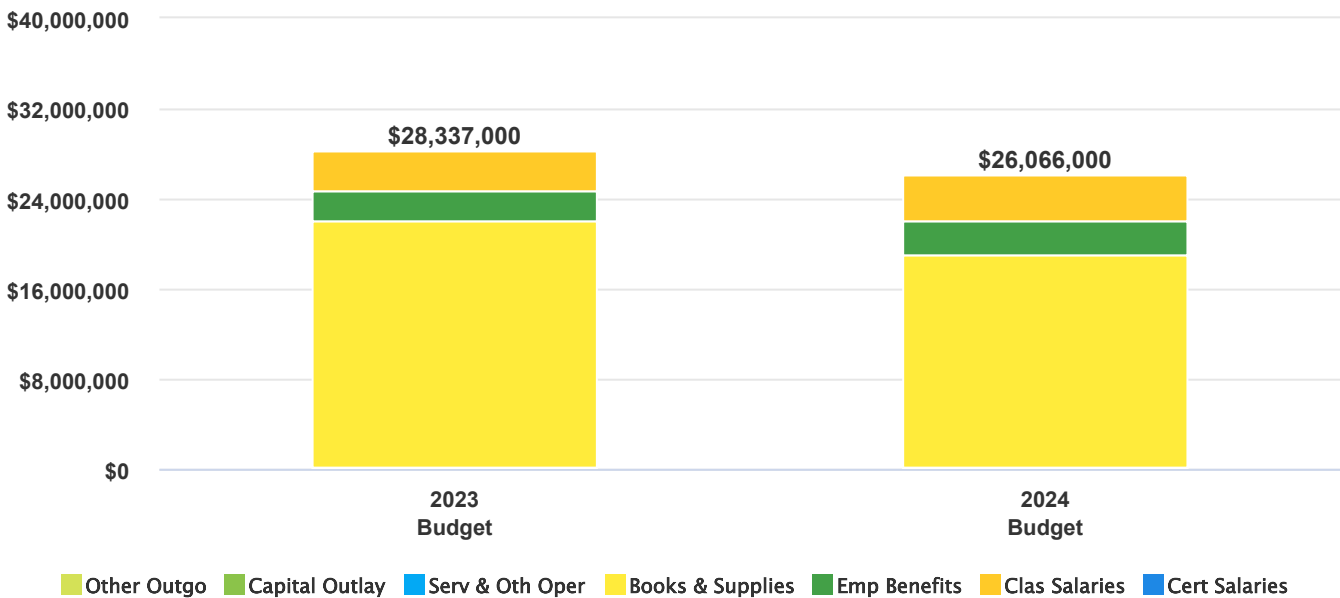
2023/24 Ongoing Augmentations:

- 1.0 FTE Project Manager - \$180,000
- 1.0 FTE Technician Specialist - \$100,000
- 1.0 FTE Help Desk Support - \$95,000
- Add hotspots for students - \$205,000
- Add GoGuardian software license - \$75,000
- Add new model student laptop pilot - \$700,000
- Add paraeducator laptop refresh - \$650,000
- Increase teacher and paraeducator laptop size - \$130,000
- Shift pre-order computer saving from 2024/25 to 2023/24 due to breakage - \$6.0 million

2023/24 One-time Recovery:

- Support Bullard FLATS location - \$150,000
- Support high school flat panel display - \$7.7 million

2023/24 Augmentation Recap: 3.0 FTE - \$8.1 ongoing; \$7.9 million one-time



Equity & Access

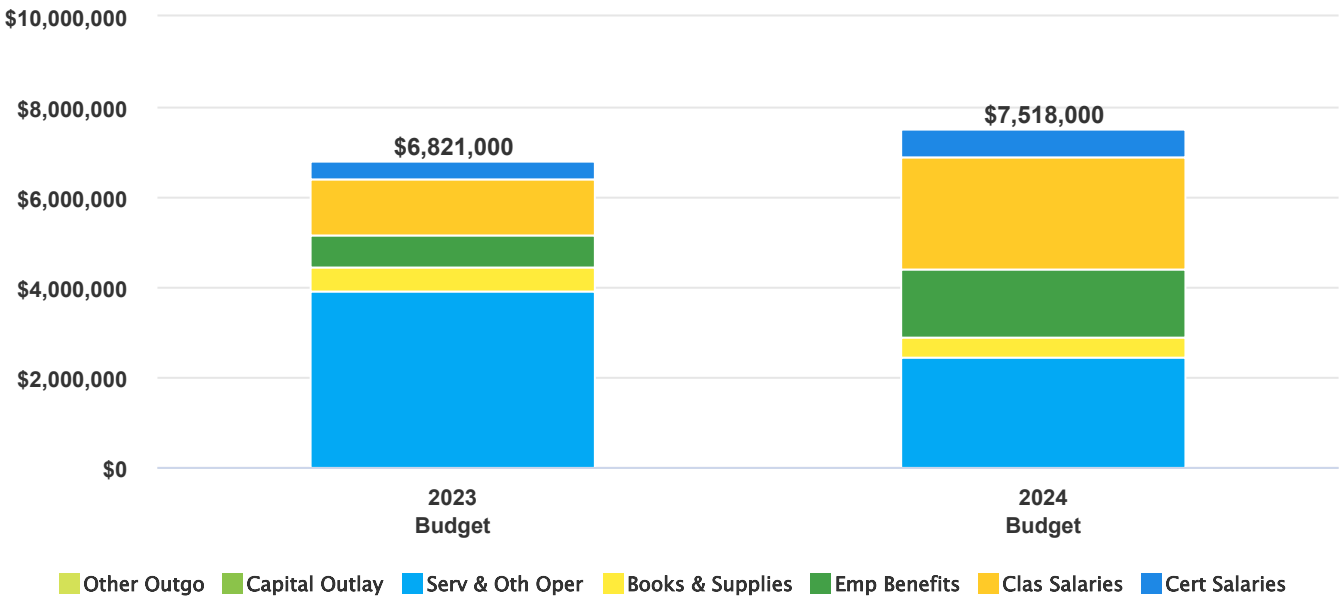
Mission:

The mission of Equity and Access is to advance educational equity from cradle to career by improving learning opportunities and addressing disparities that result in social inequity. We will apply a human-centered, systems-minded approach, and rely on a collegueship of expertise that utilizes improvement cycles to promote innovative and solution-oriented thinking and impact.

2023/24 Ongoing Augmentations:

- 1.0 FTE Director - \$200,000
- 1.0 FTE Manager II - \$218,000
- 1.0 FTE Manager II (American Indian) - \$218,000
- Support Community Schools with training and materials and supplies - \$175,000
- Increase Hanover contract - \$55,000
- Add Black Educator Development contract - \$60,000
- Support American Indian with materials and supplies - \$50,000

2023/24 Augmentation recap: 3.0 FTE - \$976,000 ongoing



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.

2023/24 Ongoing Augmentations:

- 7.0 FTE Paraprofessionals - 400,000 (*Offset by \$115,000 in supplies*)
- .50 FTE Child Development Teacher - \$50,000

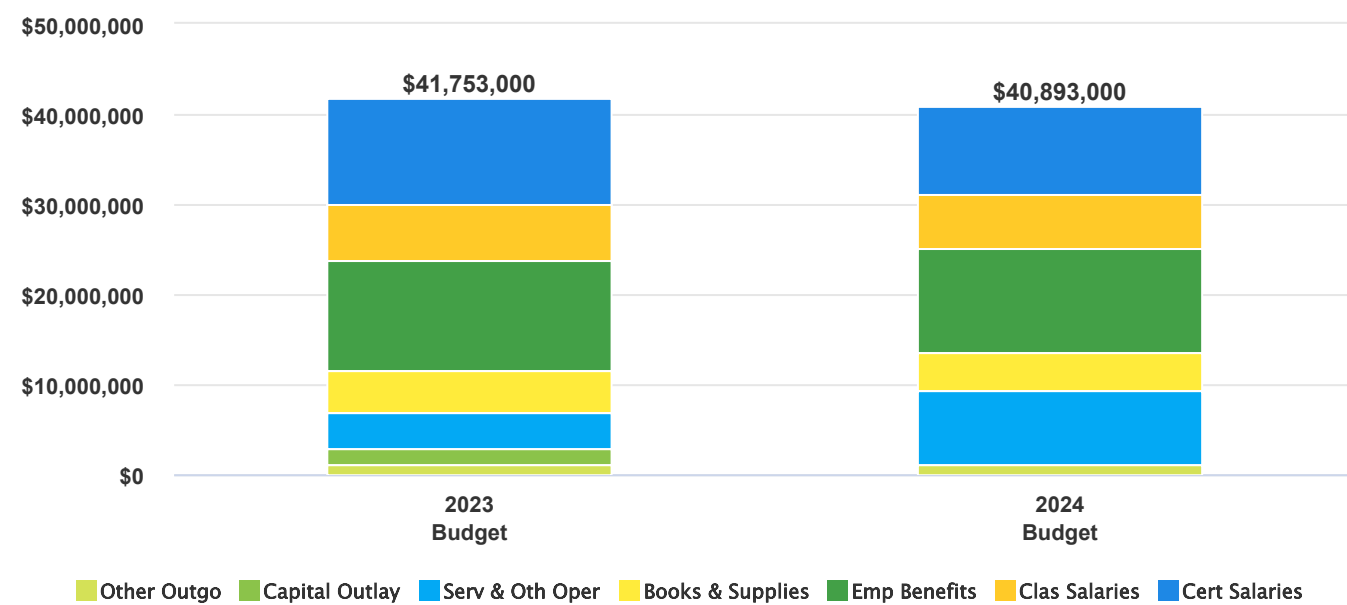
2023/24 One-time Augmentations:

- TK Expansion equipment - \$425,000

2023/24 One-time Recovery:

- Continue assessments and outreach - \$140,000
- Continue to provide health and safety classroom kits - \$20,000
- Continue purchase of creative license - \$680,000
- Continue Professional Learning - \$10,000

2023/24 Augmentation recap: 7.5 FTE - \$450,000 ongoing; \$1.3 million one-time





## Communications and Parent University

### Our Vision

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

### Our Mission

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

#### Departments:

- Communications
- Parent University
- Translation Services-New

## 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.

- Budget shifts within both the Communications and Parent University funded the new Translation department start-up

#### 2023/24 Ongoing Augmentations:

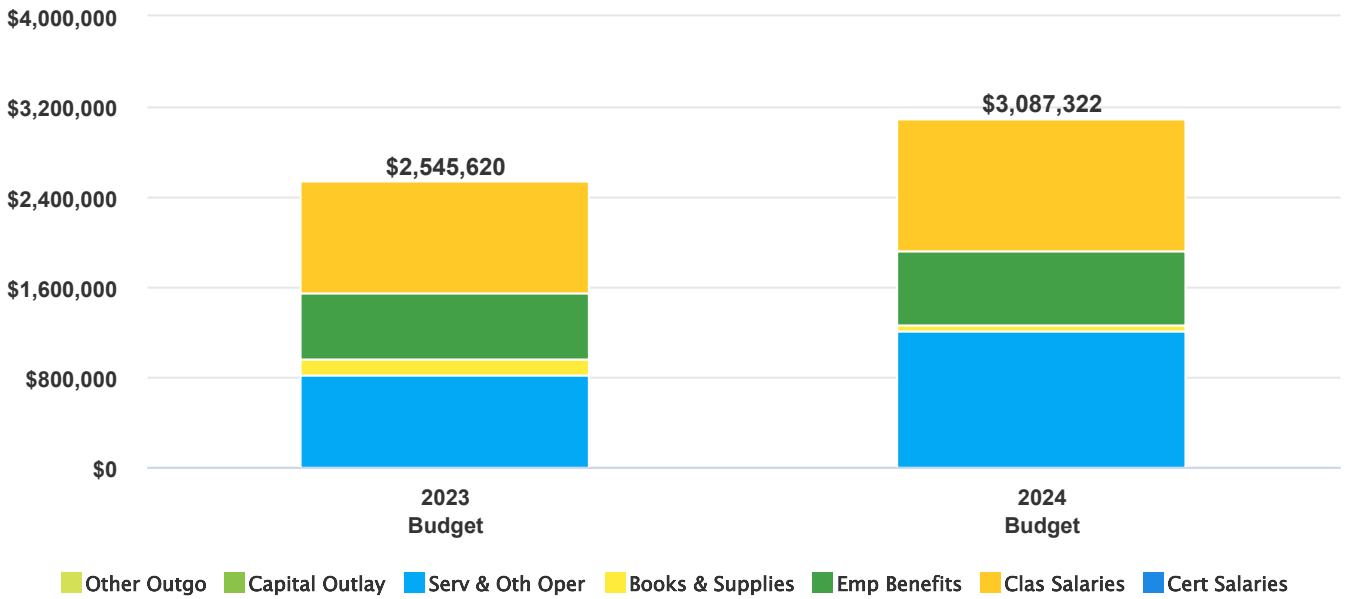
- Support district-wide events - \$100,000
- Add Final Site contract - \$230,000

#### 2023/24 One-time Augmentations:

- Add marketing contract - \$100,000

#### 2023/24 Augmentation Recap: \$330,000 ongoing; \$100,00 one-time

Communications



Parent University

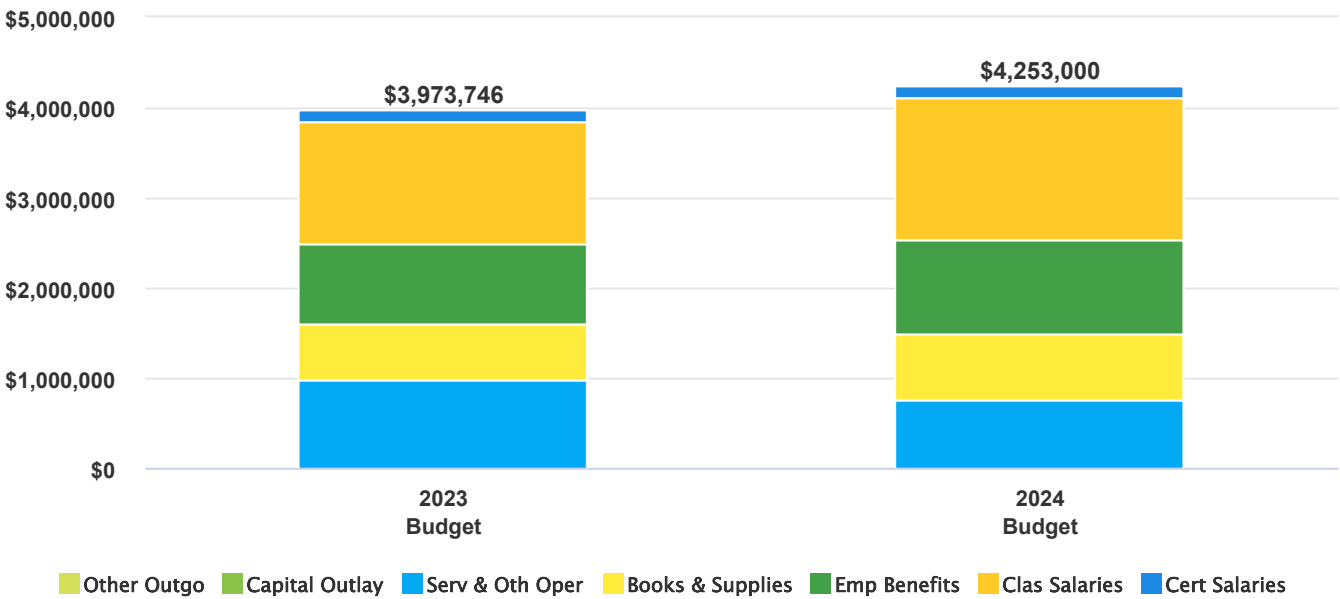
2023/24 Ongoing Augmentations:

- 2.0 FTE Community Relations Liaison - (offset by \$240,000 in contracts in Title I)

2023/24 One-time Recovery:

- Professional development for Home School Liaisons - \$200,000
- Family Leadership Advocacy - \$200,000

2023/24 Augmentation recap: 2.0 FTE ongoing; \$400,000 one-time

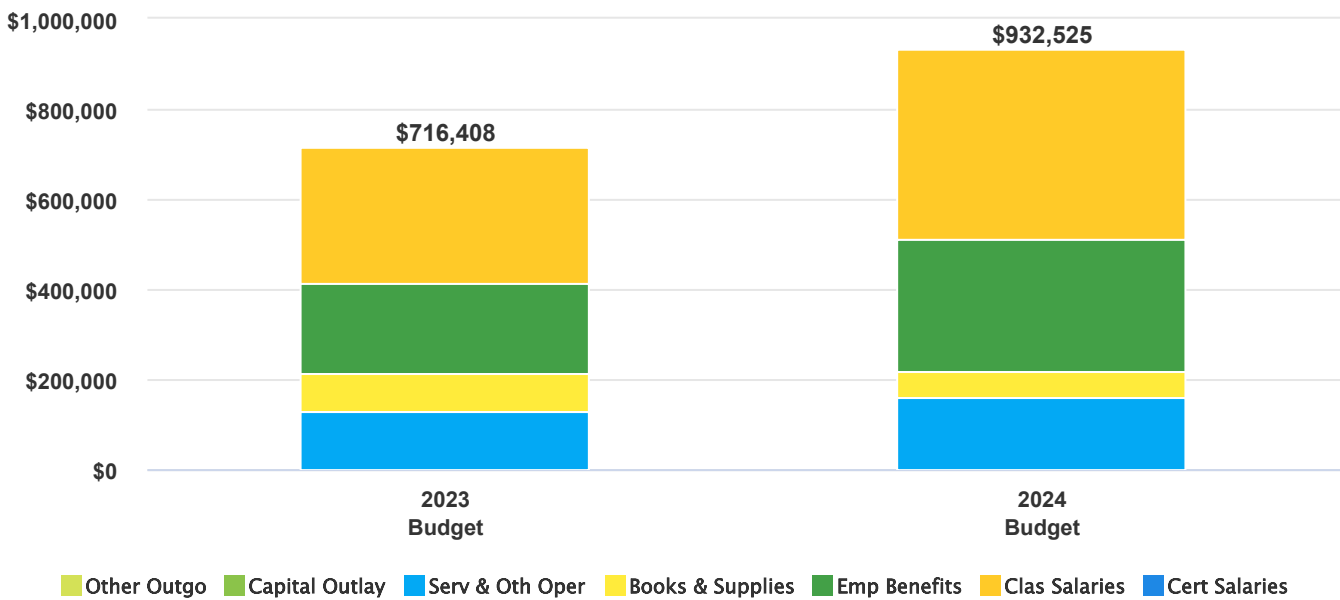


Translation Services

2023/24 Ongoing Augmentations:

- 2.0 FTE Hmong Material Translator - \$90,000
- 1.0 Office Assistant III - \$80,000
- Add supplies - \$9,000

2023/24 Augmentation recap: 2.0 FTE - \$179,000 ongoing

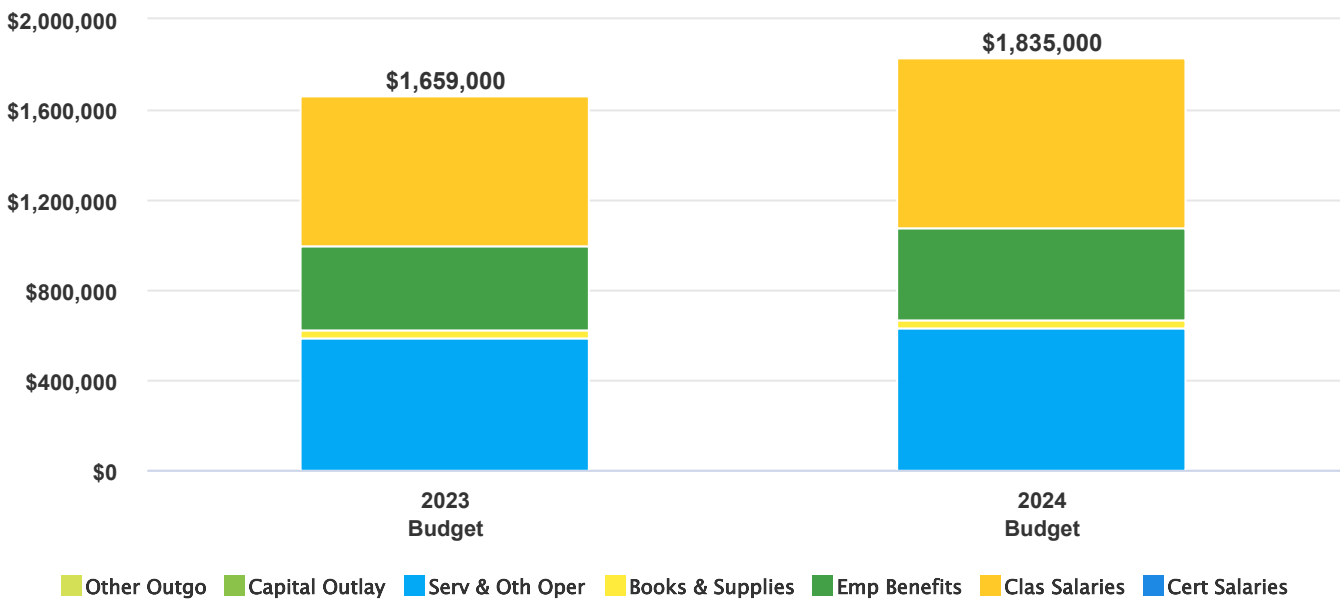


Engagement & External Partnerships

2023/24 Ongoing Augmentations:

- Add marketing and communications - \$150,000

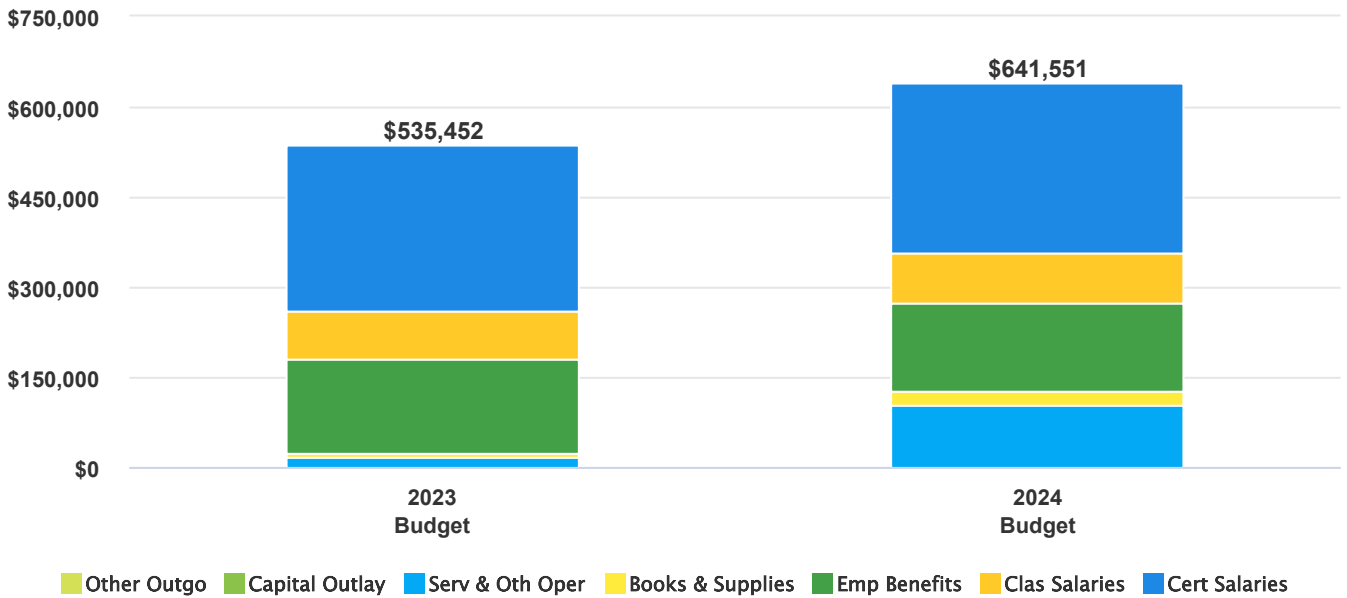
2023/24 Augmentation recap: \$150,000 ongoing



Deputy Superintendent

2023/24 Ongoing Augmentations:

*Note: Additional funds added to supplies and travel mid year (2022/23) to support department; these funds are ongoing and reflected in 2023/24*



Security

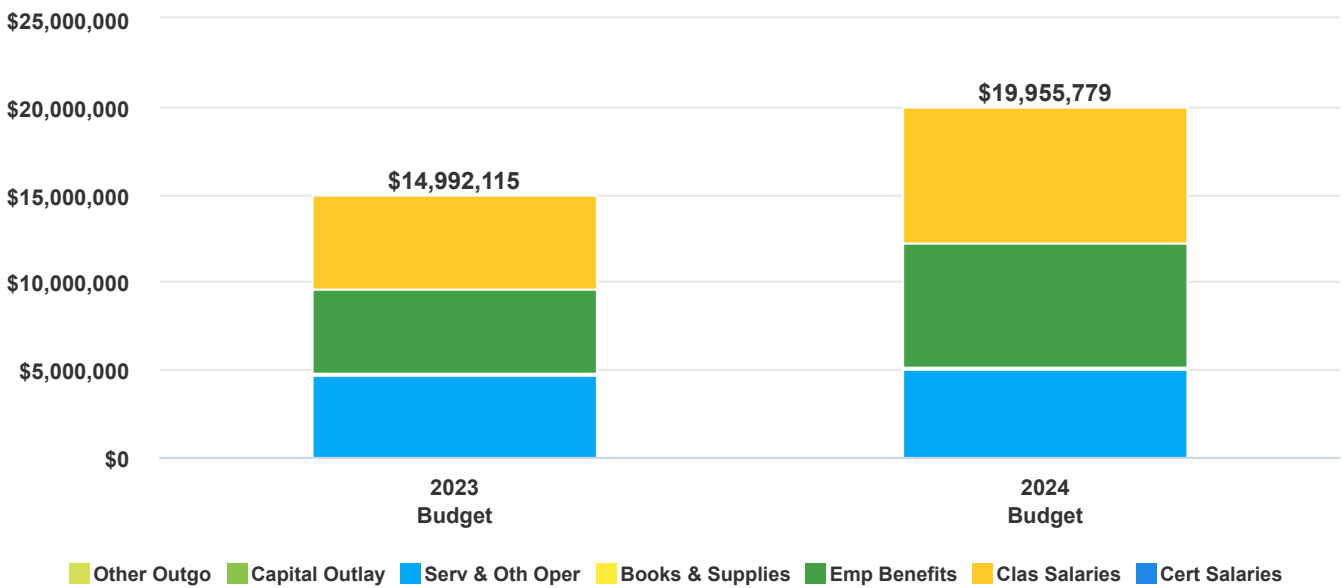
2023/24 Ongoing Augmentations:

- 29.5 FTE Elementary School Campus Safety Assistants - \$2.9 million
- 12.0 FTE High School Campus Safety Assistants - \$1.2 million
- 3.0 FTE Safety School Specialists - \$275,000
- 3.2 FTE Alternative Schools Campus Safety Assistants - \$240,000
- 1.0 FTE Executive Director - \$210,000
- 1.0 FTE Manager II - \$200,000
- Training for staff - \$100,000

2023/24 One-time Augmentations:

- Purchase 4 vehicles - \$180,000
- Provide radios and safety supplies - \$30,000
- Safe route evaluations at 7 pilot sites - \$140,000
- Elementary cafeteria cameras - \$125,000
- Add Deaf and Hard of Hearing sensors at 4 sites - \$100,000
- Vaping sensors and cameras pilot at 8 sites - \$605,000
- Replace outdated AED's (automatic external defibrillators) and provide training - \$110,000

2023/24 Augmentation recap: 49.7.0 FTE - \$5.1 million ongoing; \$1.3 million one-time



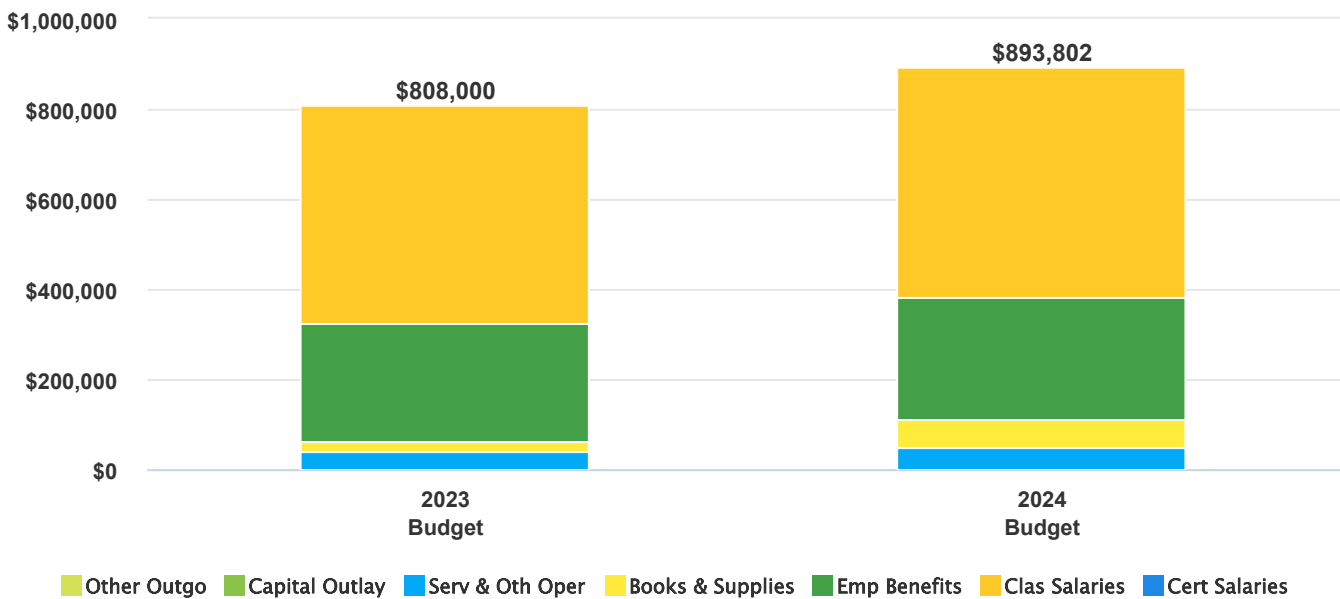


Emergency Response

2023/24 Ongoing Augmentations:

- Add supplies to expand outreach - \$50,000

2023/24 Augmentation Recap: 50,000 ongoing



## 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.

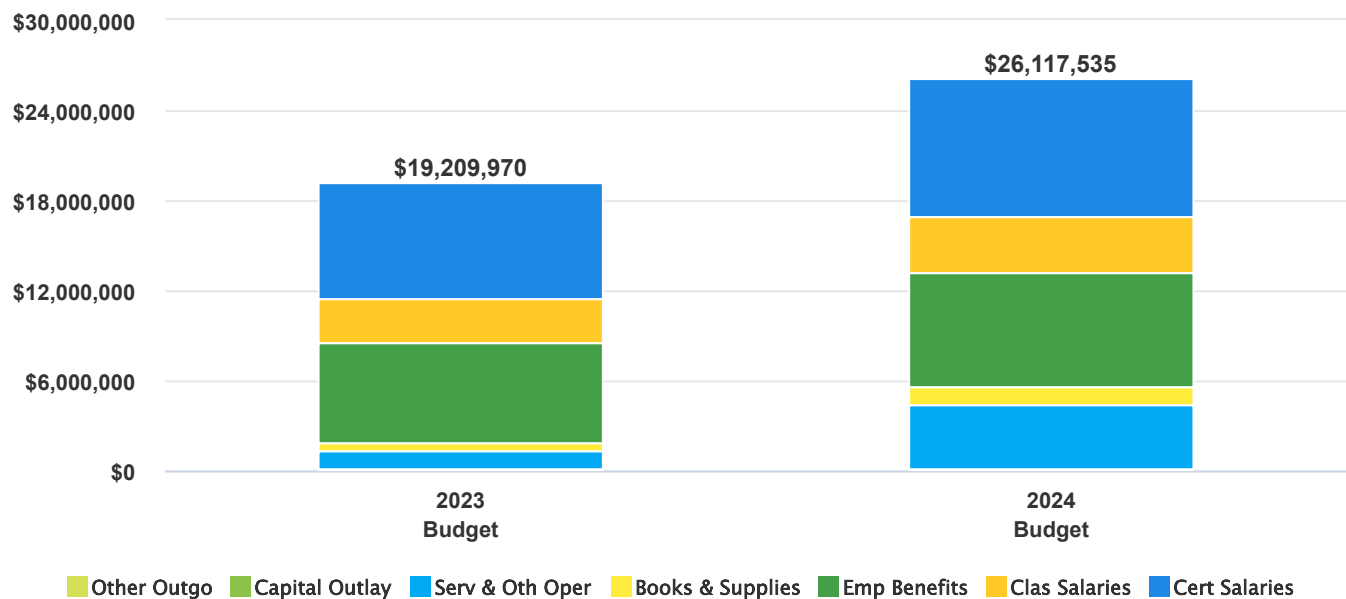
### 2023/24 Ongoing Augmentations:

- 9.0 FTE Registered Nurse - \$1.3 million
- 7.5 FTE Licensed Vocational Nurse - \$700,000
- 1.0 FTE Budget Technician - \$90,000 (*offset by Medi-Cal reimbursement*)
- Supplemental Health Care Contract - \$3.4 million

### 2023/24 One-time Recovery:

- Provide personal protective equipment to sites - \$350,000

### 2023/24 Augmentation recap: 17.5 FTE - \$5.5 million ongoing; \$350,000 one-time





## FINANCIAL SECTION

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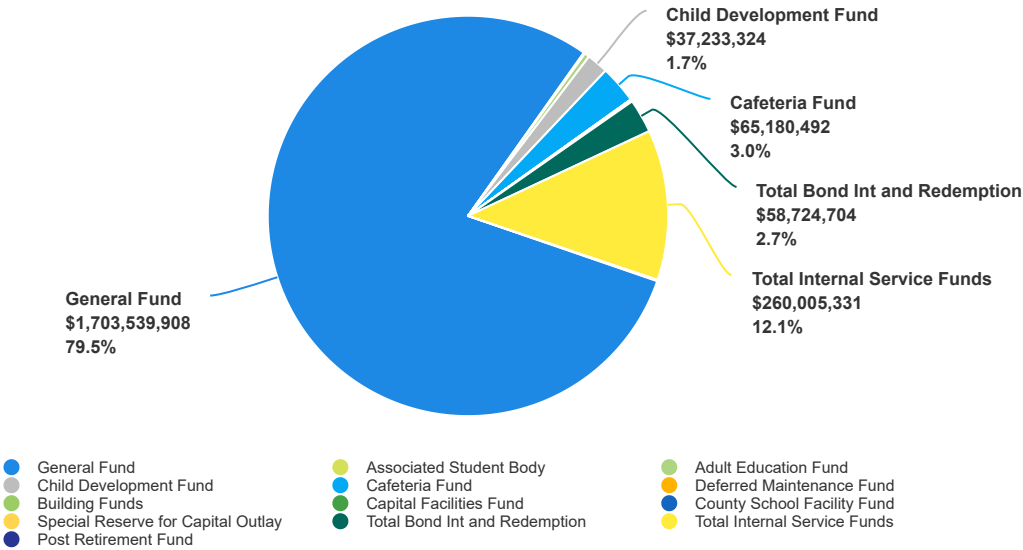
### What Makes Up a School District's Funding?

The District's total budgeted revenue for 2023/24 is \$2,141,586,001. This is an increase of \$46,704,728 from the 2022/23 projected revenue of \$2,094,881,273. The General Fund makes up the largest part of the District's total revenue, accounting for 79.55% with the other funds accounting for the balance of the revenue.

#### Summary of Revenue - All Funds

<b>Fund Name</b>	<b>2022/23 Estimated Actual Revenue</b>	<b>2023/24 Budgeted Revenues</b>	<b>Difference</b>
General Fund Unrestricted	\$ 989,244,591	\$ 1,044,859,035	\$ 55,614,444
General Fund Restricted	664,779,561	658,680,873	(6,098,688)
<b>Total General Fund</b>	<b>\$ 1,654,024,152</b>	<b>\$ 1,703,539,908</b>	<b>\$ 49,515,756</b>
Adult Education Fund	8,622,080	8,470,341	(151,739)
Child Development Fund	31,679,718	37,233,324	5,553,606
Cafeteria Fund	67,328,029	65,180,492	(2,147,537)
Deferred Maintenance Fund	2,861	-	(2,861)
Building Fund	3,101,660	1,763,086	(1,338,574)
Developer Fee/ Capital Facilities Fund	2,537,112	1,385,000	(1,152,112)
County School Facility Fund	12,573,626	600,000	(11,973,626)
Special Reserve for Capital Outlay	34,996	40,000	5,004
Total Bond interest and Redemption	63,434,649	58,724,704	(4,709,945)
Total Internal Service/ Self Insurance Funds	250,398,575	260,005,331	9,606,756
Post Retirement Fund	(1,500,000)	2,000,000	3,500,000
ASB Student Body	2,643,815	2,643,815	-
<b>Total</b>	<b>\$ 2,094,881,273</b>	<b>\$ 2,141,586,001</b>	<b>\$ 46,704,728</b>

Summary of Revenue Sources by Fund



## Summary of Expenses - All Funds

<b>Fund Name</b>	<b>2022/23 Estimated Actual Expenses</b>	<b>2023/24 Budgeted Expenses</b>	<b>Difference</b>
General Fund Unrestricted	\$ 823,035,612	\$ 952,977,391	\$ 129,941,779
General Fund Restricted	694,345,830	867,985,604	173,639,774
<b>Total General Fund</b>	<b>\$ 1,517,381,442</b>	<b>\$ 1,820,962,995</b>	<b>\$ 303,581,553</b>
Adult Education Fund	8,507,661	10,378,903	1,871,242
Child Development Fund	31,679,368	37,898,818	6,219,450
Cafeteria Fund	62,582,475	66,324,333	3,741,858
Deferred Maintenance Fund	3,359,270	7,056,409	3,697,139
Total Building Funds	154,278	273,000	118,722
Developer Fee/ Capital Facilities Fund	152,966	2,746,614	2,593,648
County School Facility Fund	94,271,777	94,270,777	(1,000)
Special Reserve for Capital Outlay	502,302	1,663,746	1,161,444
Total Bond interest and Redemption	62,710,625	61,481,281	(1,229,344)
Total Internal Service/ Self Insurance Funds	218,214,732	211,042,449	(7,172,283)
Post Retirement Fund	54,595	150,000	95,405
ASB Student Body	2,366,520	2,366,520	-
<b>Total</b>	<b>\$ 2,001,938,011</b>	<b>\$ 2,316,615,845</b>	<b>\$ 314,677,834</b>

## Budgeted Ending Balances by Fund

Fund Name	2023/24 Estimated Beginning Balance	2023/24 Budgeted Revenues	2023/24 Budgeted Expenditures	Projected Other Financing Sources	2023/24 Budgeted Ending Balance
General Fund Unrestricted	\$ 335,466,971	\$ 1,044,859,035	\$ 952,977,391	\$ (131,034,143)	\$ 296,314,472
General Fund Restricted	161,852,656	658,680,873	867,985,604	127,064,143	79,612,068
<b>Total General Fund</b>	<b>\$ 497,319,627</b>	<b>\$ 1,703,539,908</b>	<b>\$ 1,820,962,995</b>	<b>\$ (3,970,000)</b>	<b>\$ 375,926,540</b>
Adult Education Fund	2,088,646	8,470,341	10,378,903	-	180,084
Child Development Fund	665,494	37,233,324	37,898,818	-	-
Cafeteria Fund	21,879,136	65,180,492	66,324,333	-	20,735,295
Deferred Maintenance Fund	-	-	7,056,409	7,656,409	600,000
Total Building Funds	119,904,987	1,763,086	273,000	(119,621,951)	1,773,122
Developer Fee/ Capital Facilities Fund	3,670,270	1,385,000	2,746,614	(40,500)	2,268,156
County School Facility Fund	22,941,138	600,000	94,270,777	114,476,042	43,746,403
Special Reserve for Capital Outlay	2,623,801	40,000	1,663,746	-	1,000,055
Total Bond interest and Redemption	120,723,054	58,724,704	61,481,281	-	117,966,477
Total Internal Service/ Self Insurance Funds	106,614,627	260,005,331	211,042,449	(2,000,000)	153,577,509
Post Retirement Fund	65,825,812	2,000,000	150,000	3,500,000	71,175,812
ASB Student Body	2,705,739	2,643,815	2,366,520	-	2,983,034
<b>Total</b>	<b>\$ 966,962,331</b>	<b>\$ 2,141,586,001</b>	<b>\$ 2,316,615,845</b>	<b>\$ -</b>	<b>\$ 791,932,487</b>



## 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 2022/23 is 66,434. The ADA used for the adopted 2023/24 budget is 64,916.
- The 2023/24 adopted budget assumes a State cost-of-living adjustment of 8.22%.
- 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

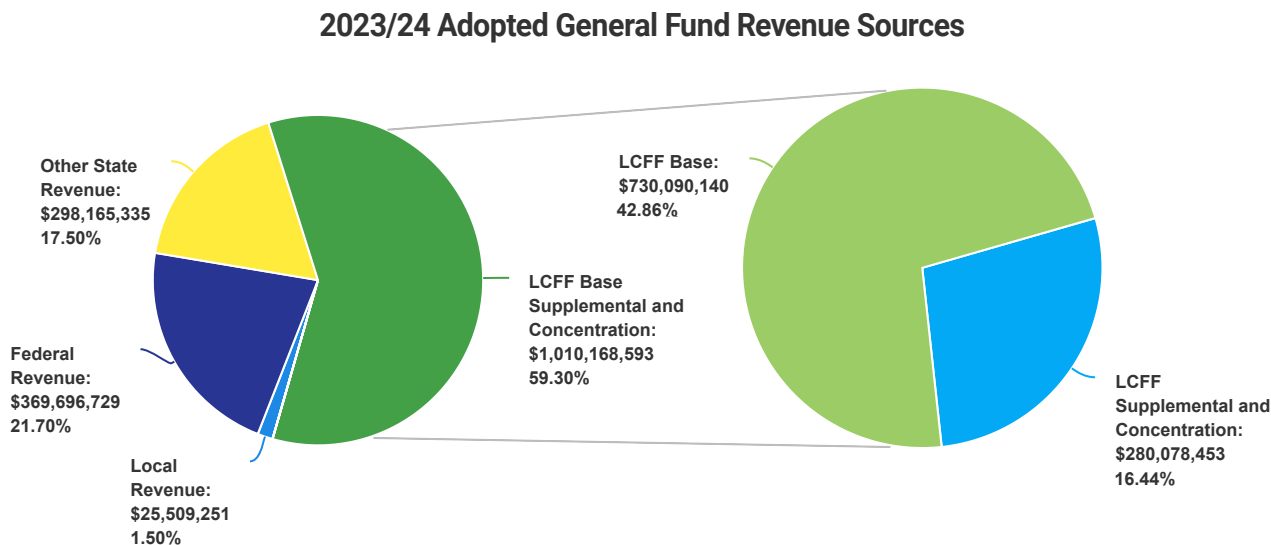
In fiscal years 1973/74 through 2012/13, California school districts operated under general purpose Revenue Limits established by the State Legislature. In general, Revenue Limits were calculated for each school district by multiplying the actual Average Daily Attendance (ADA) by a base Revenue Limit. 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 59.3% of General Fund revenues in 2023/24. It is currently anticipated that \$1,010,168,593 will be received from LCFF Sources in 2023/24. This represents an increase of \$55,505,820 as compared to the 2022/23 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 2023/24 Unduplicated Pupil Count (UPP) is projected to be 88.12%, 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.



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*
K-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



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

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ 780,877,229	\$ 779,548,202	\$ 847,472,812	\$ 954,662,773	\$ 1,010,168,593	\$ 1,030,470,325	\$ 1,059,105,786
Federal Revenues	97,013,490	170,530,401	293,017,805	282,436,433	369,696,729	120,866,521	120,866,521
State Revenues	118,544,055	171,938,651	230,100,898	389,904,790	298,165,335	298,269,306	298,269,306
Other Local Revenues	15,310,529	18,408,326	38,883,276	27,020,152	25,509,251	25,509,251	25,509,251
Other Sources	-	-	-	-	-	5,186,409	5,186,409
<b>Total Revenues</b>	<b>\$ 1,011,745,303</b>	<b>\$ 1,140,425,580</b>	<b>\$ 1,409,474,791</b>	<b>\$ 1,654,024,148</b>	<b>\$ 1,703,539,908</b>	<b>\$ 1,480,301,812</b>	<b>\$ 1,508,937,273</b>
\$ Increase/(Decrease)	\$ 26,764,313	\$ 128,680,277	\$ 269,049,211	\$ 244,549,357	\$ 49,515,760	\$ (223,238,096)	\$ 28,635,461
% Increase/(Decrease)	2.72%	12.72%	23.59%	17.35%	2.99%	-13.10%	1.93%
<b>EXPENDITURES</b>							
Certificated Salaries	\$ 427,118,024	\$ 444,220,633	\$ 521,092,622	\$ 534,712,243	\$ 555,496,567	\$ 553,369,558	\$ 561,729,558
Classified Salaries	138,312,533	148,682,786	164,336,137	187,503,925	211,352,210	214,051,866	218,616,866
Employee Benefits	295,795,055	302,524,327	348,507,758	411,238,953	481,941,283	486,994,988	498,105,572
Books and Supplies	45,242,392	76,577,451	96,734,612	116,697,220	110,872,361	110,586,488	101,474,184
Services and Other Operating Expenditures	88,384,654	79,574,295	126,917,590	193,551,378	211,089,598	185,862,963	187,422,963
Capital Outlay	18,947,447	2,019,907	3,694,894	71,571,902	248,259,734	10,202,199	10,202,199
Other Outgo/Debt Service	285,615	344,379	1,707,668	2,142,163	1,951,242	1,826,712	1,826,712
<b>Total Expenditures</b>	<b>\$ 1,014,085,720</b>	<b>\$ 1,053,943,778</b>	<b>\$ 1,262,991,281</b>	<b>\$ 1,517,417,784</b>	<b>\$ 1,820,962,995</b>	<b>\$ 1,562,894,774</b>	<b>\$ 1,579,378,054</b>
\$ Increase/(Decrease)	\$ 38,191,635	\$ 39,858,058	\$ 209,047,503	\$ 254,426,503	\$ 303,545,211	\$ (258,068,221)	\$ 16,483,280
% Increase/(Decrease)	3.91%	3.93%	19.83%	20.14%	20.00%	-14.17%	1.05%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ 6,632,022	\$ 6,836,688	\$ 4,141,622	\$ 3,386,409	\$ 5,186,409	\$ -	\$ -
(Transfer Out)	(8,359,750)	(16,308,419)	(5,593,398)	(4,856,409)	(9,156,409)	(9,156,409)	(9,156,409)
Sources	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	1	(1)	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ (1,727,727)</b>	<b>\$ (9,471,732)</b>	<b>\$ (1,451,776)</b>	<b>\$ (1,470,000)</b>	<b>\$ (3,970,000)</b>	<b>\$ (9,156,409)</b>	<b>\$ (9,156,409)</b>
Beginning Fund Balance	156,251,109	152,182,965	229,193,035	374,224,769	497,319,627	375,926,540	284,177,169
Fiscal Year Transactions	(4,068,144)	77,010,070	145,031,734	135,136,364	(121,393,087)	(91,749,371)	(79,597,190)
Audit Adjustment	-	-	-	(12,041,506)	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 152,182,965</b>	<b>\$ 229,193,035</b>	<b>\$ 374,224,769</b>	<b>\$ 497,319,627</b>	<b>\$ 375,926,540</b>	<b>\$ 284,177,169</b>	<b>\$ 204,579,979</b>

## General Fund Shifts from Previous Year

### Revenues

- Revenues include the increase for the COLA of 8.22% with offset for lower attendance rate
- There is a decrease in entitlements which is why the total increase in revenues is only NET 3.0%

### Expenditures

- Expenditures show an increase due to the following:
  - ◆ Step/Column changes
  - ◆ Planned 4% salary increase in the Adopted Budget
  - ◆ Additional personal added (detailed in Classified salary expenditure section) to support various departments
- The increase in Employee benefits is due to the following:
  - ◆ Increase in the Public Employees Retirement System Rate (PERS) to 26.68% from 25.37% in 2022/23 - \$2.1 million in 2023/24
  - ◆ Increase to the health contribution by employee of \$1,355 - \$9.6 million for 2023/24
- Increase of 10% to site budgets/5% to department budget in Books and Supplies and Services and Other Operating Expenditures to offset rising costs
- Spend out of one-time funds in Capital Outlay

### General Fund Balance

Over the period of 2023/24 to 2025/26, the General Fund balance will see a reduction from the beginning balance of \$497,319,540. This is due to the following reasons:

- One-time monies for projects will be spent out (2023/24)
- The district is utilizing/spending down one-time funds
- Utilization of the fund balance in 2024/25 and 2025/26 to continue pandemic recovery needs
- In addition, utilization of one-time block grants: The Learning Recovery Block Grant and the Arts, Music, & Instructional Material Block Grant



## LCFF Revenue Sources

It is currently projected that \$1,010,168,593 will be received from LCFF sources in 2023/24. This represents an increase of \$55,505,820 compared to the 2022/23 Estimated Actuals. The largest increases or changes are due to the district's poverty rate.

The increase of \$55.5 million in LCFF (Local Control Funding Formula) revenue is due to the following two components:

- The 8.22% COLA (Cost of Living Adjustment)
- Offset with lower attendance rate

	2022/23 Estimated Actuals	2023/24 Adopted Budget	Increase / (Decrease)	Percent Change
LCFF Sources	\$ 954,662,773	\$ 1,010,168,593	\$ 55,505,820	5.8%

Local Control Funding Formula (LCFF) Sources	2023/24 Budgeted Change
State Aid - Current Year	\$ 44,231,954
Education Protection Account State Aid - Current year	11,342,912
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	(69,046)
Property Taxes Transfers	-
LCFF/Revenue Limit Transfers - Prior Years	-
<b>Total LCFF Sources</b>	<b>\$ 55,505,820</b>

## Federal Revenue Sources

Federal Revenues, which represent approximately 21.7% of the General Fund in 2023/24 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 \$369,696,729 will be received from Federal Revenue sources in 2023/24. This represents an increase of \$87,260,296 compared to the 2022/23 Estimated Actuals. Significant changes in Federal Revenue sources are noted on this page. The largest increases or changes are due to the district's poverty rate. Given Title I entitlement amounts are largely dependent on these demographics; the district received an increase in funding for the 2023/24 fiscal year.

Federal revenues increased due to planned Facility projects using one-time pandemic grant funds which are recognized as they are spent. Details on projects are listed in the expenditure classification section under Capital Outlay as well as in the Informational Section under Projects Funded by Outstanding Bonds



	2022/23 Estimated Actuals	2023/24 Adopted Budget	Increase / (Decrease)	Percent Change
Federal Sources	\$ 282,436,433	\$ 369,696,729	\$ 87,260,296	30.90%

	2023/24 Budgeted Change
<b>Federal Sources</b>	
Maintenance and Operations	\$ -
Special Education Entitlement	(90,754)
Special Education Discretionary Grants	(3,451,923)
Child Nutrition Programs	-
Donated Food Commodities	-
Forest Reserve Funds	-
Flood Control Funds	-
Wildlife Reserve Funds	-
FEMA	-
Interagency Contracts Between LEAs	(2,864)
Pass-Through Revenues from	
Federal Sources	-
Title I, Part A, Basic	14,087,530
Title I, Part D, Local Delinquent Programs	-
Title II, Part A, Supporting Effective Instruction	(49,816)
Title III, Part A, Immigrant Student Program	(52,545)
Title III, Part A, English Learner Program	390,193
Public Charter Schools Grant Program (PCSGP)	-
Other NCLB / Every Student Succeeds Act	(630,891)
Career and Technical	
Education	-
All Other Federal Revenue	77,061,366
<b>Total Federal Sources</b>	<b>\$ 87,260,296</b>

## Other State Revenue

Other State Revenues represent approximately 17.5% of total General Fund revenue in 2023/24. It is currently anticipated that approximately \$298,165,335 will be realized from Other State Revenues in 2023/24. This represents a decrease of \$91,739,455, or 23.53%, when compared to 2022/23 Estimated Actuals.

The largest portion of Other State Revenues is for the Special Education Master Plan. Special Education's AB602 increase is due to COLA adjustments. It's important to note, the State and Federal Government do not adequately fund Special Education and each year the district contributes general fund dollars for increasing special education costs.

Other State Revenue also includes the California State Lottery which was established by a constitutional amendment in November of 1984 and revised by Proposition 20 in 1999. Lottery funds must be used for the education of students and cannot be used for non-instructional purposes. These two categories represent the largest portions of contribution to State Revenue for the district.

The decrease in Other State Revenue for Adopted 2023/24 is due to the recognition of one-time Block Grant funds in 2022/23 with the planned expenditures in future years, to include 2023/24. The block grants are: The Arts, Music, and Instructional Materials Discretionary Block Grant and the Learning Recovery Block Grant.

	2022/23 Estimated Actuals	2023/24 Adopted Budget	Increase / (Decrease)	Percent Change
Other State Revenue	\$ 389,904,790	\$ 298,165,335	\$ (91,739,455)	-23.53%

Other State Revenue Sources	2023/24 Budgeted Change
Other State Apportionments	
ROC/P Entetlment	
Prior Years	\$ -
Special Education Master Plan	
Current Year	1,899,866
Prior Years	(1,298,468)
All Other State Apportionments - Current Year	-
All Other State Apportionments - Prior Years	(69,166)
Child Nutrition Programs	-
Mandated Costs Reimbursements	210,756
Lottery - Unrestrictes and Instructional Materials	868,842
Tax Relief Subventions	
Restricted Levies - Other	
Homeowners' Exemptions	-
Other Subventions/ In-Lieu Taxes	-
Pass-Through Revenues from	
State Sources	-
After School Education and Safety (ASES)	9,931,620
Charter School Facility Grant	-
Drug/ Alcohol/ Tobacco Funds	-
California Clean Energy Jobs Act	(87,084)
Career Technical Education Incentive	
Grant Program	544,404
American Indian Early Childhood Education	-
Specialized Secondary	-
Implementation All Other State Revenue	(103,740,225)
<b>Total Other State Revenue</b>	<b>\$ (91,739,455)</b>

## Other Local Revenue

The Other Local Revenues section of the budget, which represents approximately 1.5% of total General Fund revenues in 2023/24 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 \$25,509,251 will be realized in 2023/24 from Other Local Revenues. This represents a decrease of \$1,510,901 when compared to the 2022/23 Estimated Actuals.

## 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.

	2022/23 Estimated Actuals	2023/24 Adopted Budget	Increase / (Decrease)	Percent Change
Other Local Revenue	\$ 27,020,156	\$ 25,509,251	\$ (1,510,905)	-5.59%

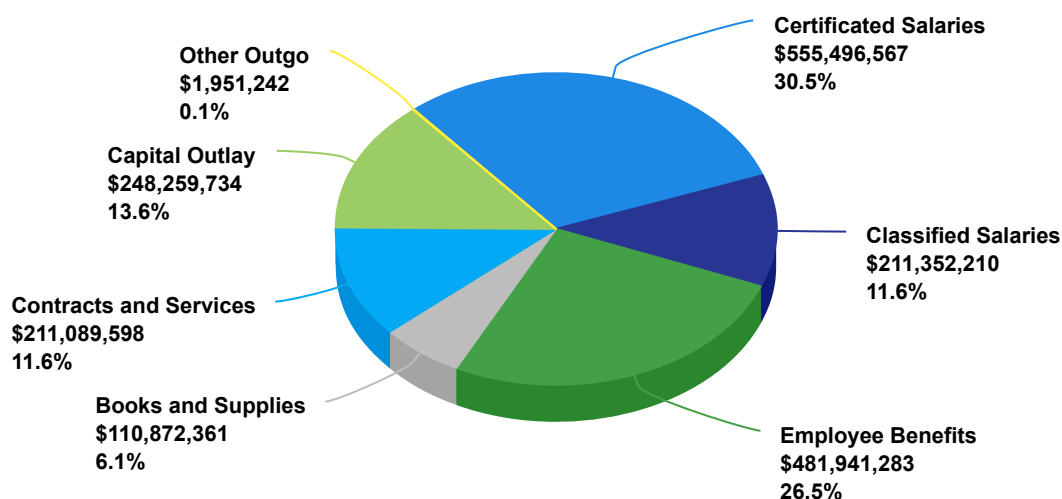
Local Revenue Sources	2023/24 Budgeted Change
County and District Taxes	
Other Restricted Taxes	
Secured Roll	\$ -
Unsecured Roll	-
Prior Years' Taxes	-
Supplemental Taxes	-
Non-Ad Valorem Taxes	
Parcel Taxes	-
Other	-
Community Redevelopment Funds	
Not Subject to LCFF Deduction	(1,019,210)
Penalties and Interest from	-
Delinquent Non-LCFF	-
Taxes	-
Sales	
Sale of Equipment/Supplies	(8,597)
Sale of Publications	-
Food Service Sales	-
All Other Sales	-
Leases and Rentals	181,692
Interest	-
Net Increase (Decrease) in the Fair Value of Investments	-
Fees and Contracts	
Adult Education Fees	-

	2023/24 Budgeted Change
<b>Local Revenue Sources</b>	
Non-Resident Students	-
Transportation Fees From Individuals	-
Interagency Services	-
Mitigation/Developer Fees	-
All Other Fees and Contracts	-
Other Local Revenue	
Plus: Misc Funds Non-LCFF	
(50%) Adjustment	-
Pass-Through Revenues From	
Local Sources	-
All Other Local Revenue	(664,790)
Tuition	-
All Other Transfers In	-
Transfers of Apportionments	
Special Education SELPA Transfers	
From Districts or Charter Schools	-
From County Offices	-
From JPAs	-
ROC/P Transfers	
From Districts or Charter Schools	-
From County Offices	-
From JPAs	-
Other Transfers of Apportionments	
From Districts or Charter Schools	-
From County Offices	-
From JPAs	-
All Other Transfers In from All Others	-
<b>Total Other Local Revenue Sources</b>	<b>\$ (1,510,905)</b>

## Expenditure Detail by Object/Classification

	2022/23 Estimated Actuals	2023/24 Adopted Budget	Increase / (Decrease)
Certificated Salaries	\$ 534,712,243	\$ 555,496,567	3.89%
Classified Salaries	187,503,925	211,352,210	12.72%
Employee Benefits	411,238,953	481,941,283	17.19%
Books and Supplies	116,697,220	110,872,361	-4.99%
Contracts and Services	193,551,378	211,089,598	9.06%
Capital Outlay	71,571,902	248,259,734	246.87%
Other Outgo	2,142,163	1,951,242	-8.91%
<b>Totals</b>	<b>\$ 1,517,417,784</b>	<b>\$ 1,820,962,995</b>	<b>20.00%</b>

### General Fund Expenditures Breakdown by Object



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 30.5% of total General Fund budgeted expenditures in 2023/24. It is projected that \$555,496,567 will be expended on certificated salaries in 2023/24 which represents an increase of \$20,784,324 from 2022/23 estimated actuals. The Full Time Equivalent (FTE) plan for 2023/24 is flat (enrollment is planned flat to 2022/23).

Increases in certificated salaries for 2023/24 are primarily related to the following:

- Step / Column / Attrition changes
- Planned 4% salary increase

	2022/23 Estimated Actuals	2023/24 Adopted Budget	Increase / (Decrease)
Certificated Salaries	\$ 534,712,243	\$ 555,496,567	3.89%



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 11.6% of total General Fund expenditures in 2023/24. It is projected that \$211,352,210 will be expended on classified salaries



which represents an increase of \$23,848,285 from 2022/23 estimated actuals. The Full Time Equivalent (FTE) plan for 2023/24 is planned to increase by a total of 275.61 FTE's.

Major changes in classified salaries for 2023/24 are primarily related to the following:

- Minimum wage: Former governor Jerry Brown approved Senate Bill 3 (SB 3) which incrementally increases California's minimum wage (\$15.50 as of January 1st 2023). The increases began in January 2017 and will continue through 2028.
- Step/column increases
- Planned 4% salary increase
- Shift of ASES program (After School Education and Safety) from Fresno County Office of Education to Fresno Unified
- Investment in additional staffing, both LVN's and Certificated Nurses
- Additional Paraeducators (Special Education) - 20.5 FTE
- Additional Elementary, and High School Campus Safety Assistants - 41.5 FTE's
- Additional investment in custodial, HVAC repair and irrigation maintenance employees
- Increased custodial staffing based on square footage

	2022/23 Estimated Actuals	2023/24 Adopted Budget	Increase / (Decrease)
Classified Salaries	\$ 187,503,925	\$ 211,352,210	12.72%

### Employee Benefits - Objects 3000-3999

Employee benefits include all employer contributions to State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Social Security, and Health & Welfare benefits provided to all eligible employees. These expenditures represent approximately 26.5% of the total budgeted expenditures in 2023/24.

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

- Increase in the Public Employees Retirement System Rate (PERS) to 26.68% from 25.37% in 2022/23 - 2.1 million increase in 2023/24
- Increase to the health contribution by employee of \$1,355 - \$9.6 million for 2023/24
- Additional benefits costs associated with the added personnel cost

	2022/23 Estimated Actuals	2023/24 Adopted Budget	Increase / (Decrease)
Employee Benefits	\$ 411,238,953	\$ 481,941,283	17.19%

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:

<b>Employer Benefit Costs</b>	<b>Percentage</b>	<b>Dollar Amount</b>
CalSTRS	19.10%	
CalPERS	26.68%	
OASDI	6.20%	
Medicare	1.45%	
Defined Benefits	3.305%	
State Unemployment Insurance	0.05%	
Workers' Compensation	1.60%	
Disability	0.73%	
Liability	1.15%	
<b>Employer Contribution Toward Health and Welfare Package</b>		<b>\$ 24,583</b>

The benefit rate for Workers' Compensation results in a reserve level estimated at 90% in 2023/24. Per Board Policy 3100, "during stable times, the district will maintain Workers' Compensation liability at 90%". The rate decrease equates to a savings of \$1.6 million in 2023/24.

It should also be noted that in accordance with the current employee bargaining agreements, the 2023/24 district's health contribution level is \$24,370 per employee participant (as seen above). An increase of \$1,355 over 2022/23, equating to \$9.6 million for the Health Fund. In addition, the district's health contribution is estimated to increase by \$507 per participant in 2024/25 (equating to \$3.5 million), and an additional \$728 in 2025/26 (equating to \$4.9 million).

STRS and PERS Employer Costs continue to increase (chart to follow). These changes equate to an increased cost of \$1.3 million in 2024/25 and an increased cost of \$800,000 in 2025/26.



CalSTRS Employer Rates	
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%

Source: SSC Dartboard 5.19.23

CalPERS Employer Rates	
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*	27.70%
2025/26*	28.30%
2026/27*	28.70%

\* Estimated rates provided by CalPERS

## 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. For CalSTRS, the rate has increased from 10.73% of employee salaries in 2015/16 to 19.10% in 2023/24. For CalPERS, the rate has increased from 11.85% in 2015/16 to 26.68% in 2023/24.

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)***

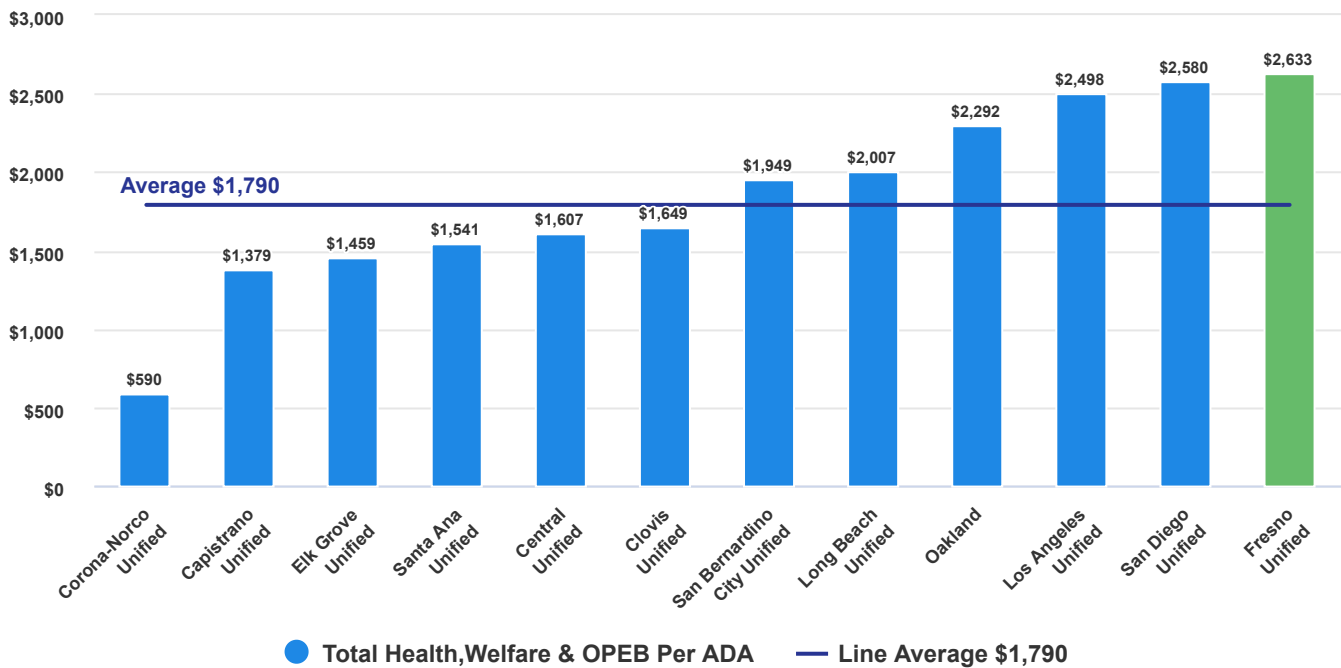
The Joint Health Management Board (JHMB) functions ensure that the District's employee-benefit plans meet the requirements of each union's collective bargaining agreement and contracts, while maintaining the most affordable benefits available for both the District and its employees and retirees. It is 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.

**Fresno Unified  
Employee Health, Welfare & OPEB Expense  
Per ADA, 2021/22 General Fund**



Source: 2021/22 Unaudited Actuals

### Books and Supplies-Objects 4000-4999

Books and Supplies include those items which are consumed and generally not capitalized, such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation areas. With the implementation of the State's Standardized Account Code Structure and GASB Statement No. 34, all equipment under \$15,000 per item is now reflected in this category. Books and supplies expenditures represent approximately 6.1% of total expenditures in the 2023/24 adopted budget. It is anticipated that approximately \$110,872,361 will be expended on books, supplies, and other materials during 2023/24. This represents a decrease of \$5,824,859 from the 2022/23 estimated actuals.

Major modifications to the Books and Supplies classification include the following:

- One-time computer purchases in 2022/23
- Shifts pre-order computer savings from 2024/25 to 2023/24 due to breakage
- 10% increase to sites and 5% to departments to cover inflationary costs

*Note that the reflected decrease is due to a one-time textbook adoption in 2022/23 of \$14.0 million in 2022/23*

The district has \$30.5 million for textbook adoption which is in the “committed fund balance” and and therefore not part of the expense budget for Adopted 2023/24

	2022/23 Estimated Actuals	2023/24 Adopted Budget	Increase / (Decrease)
Books and Supplies	\$ 116,697,220	\$ 110,872,361	-4.99%



### 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 11.6% of total expenditures in the 2023/24 adopted budget. It is anticipated that \$211,089,598 will be expended in this classification in 2023/24. This represents an increase of \$17,538,220 from 2022/23 estimated actuals.

Following are major changes included in the Contracted Services/Other Operating Expenditures classification for 2023/24:

- Increased utility costs
- Increased contract for Supplemental Health Services
- 10% increase to sites and 5% to departments to cover inflationary costs

	2022/23 Estimated Actuals	2023/24 Adopted Budget	Increase / (Decrease)
Services and Other Operating Expenditures	\$ 193,551,378	\$ 211,089,598	9.06%

### 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 \$248,259,734 will be expended in this classification for the fiscal year 2023/24. This represents an increase of \$176,687,832 from the 2022/23 estimated actuals. The following are major reasons for the increase in Capital Outlay items in the 2022/23 budget:

- HVAC upgrades
- Student Support Services, Confidential/Office Space
- Media Centers
- Science Lab
- Education Center Remodel
- Carbon Neutral Bus purchases
- Departmental vehicle purchases planned in budgets

The Capital Outlay budget reflects the spending down of one-time funds that are being carried over from ongoing projects and finished in 2023/24

	2022/23 Estimated Actuals	2023/24 Adopted Budget	Increase / (Decrease)
Capital Outlay	\$ 71,571,902	\$ 248,259,734	246.87%



### 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 2023/24.

	2022/23 Estimated Actuals	2023/24 Adopted Budget	Increase / (Decrease)
Other Outgo	\$ 2,142,163	\$ 1,951,242	-8.91%





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

	Estimated 2022/23	Budget 2023/24	Projected 2024/25	Projected 2025/26
<b>Ongoing Funds:</b>				
Revenues	\$ 987.96	\$ 1,044.89	\$ 1,065.29	\$ 1,093.93
- Expenses, Sources/Uses	964.86	1,050.84	1,091.12	1,115.30
- Supplemental/Concentration Expanded Programs	-	-	-	-
Ongoing Net Change in Fund Balance	23.10	(5.95)	(25.83)	(21.37)
<b>One-Time Funds:</b>				
One-Time Revenues	\$ 1.40	\$ 0.00	\$ 0.00	\$ 0.00
One-Time Expenses	34.87	33.20	51.50	43.80
One-Time State and Federal Recovery Funds	201.10	250.00	-	-
One-Time State and Federal Recovery Expenses	139.90	250.00	-	-
One-Time Net Change in Fund Balance	27.73	(33.20)	(51.50)	(43.80)
<b>Total Unrestricted General Fund:</b>				
Beginning Balance	\$ 284.63	\$ 335.46	\$ 296.31	\$ 218.98
<b>Ending Balance</b>	<b>\$ 335.46</b>	<b>\$ 296.31</b>	<b>\$ 218.98</b>	<b>\$ 153.81</b>
Cash, Inventory, Prepaid Assets	4.55	4.55	4.55	4.55
Committed for Future Textbook Adoptions	30.50	30.50	14.00	5.20
Committed Pandemic Learning and Recovery	122.40	122.40	77.40	32.40
Designated Funds	35.60	-	-	-
Reserve for One-Time Expenses and Carryover	4.92	-	-	-
<b>Net Unrestricted General Fund Balance</b>	<b>\$ 137.49</b>	<b>\$ 138.86</b>	<b>\$ 123.03</b>	<b>\$ 111.66</b>
<b>Change in Reserve</b>	<b>\$ (9.28)</b>	<b>\$ 1.37</b>	<b>\$ (15.83)</b>	<b>\$ (11.37)</b>
<b>Reserve level</b>	<b>9.03%</b>	<b>7.59%</b>	<b>7.83%</b>	<b>7.03%</b>

## Different Reserve Types

The district has six types of reserves. The following table lists the current projected 2022/23 reserve levels and the corresponding change to the reserve level for the 2023/24 fiscal year.

Reserve Type (in millions)	Estimated 2022/23	Planned Change	Proposed 2023/24	Recommended Level 2023/24
Unrestricted General Fund	\$ 137.49	\$ 1.37	\$ 138.86	\$ 138.86
Workers' Compensation	32.30	(0.20)	32.10	32.10 <sup>(1)</sup>
General Liability Reserve	3.30	-	3.30	3.30 <sup>(1)</sup>
Health Fund Incurred But Not Paid	23.23	1.82	25.05	25.05 <sup>(1)</sup>
Other Post-Employment Benefits (OPEB)	65.82	5.36	71.18	1,051.18 <sup>(1)</sup>
Health Fund Unencumbered Reserves	99.34	46.11	145.45	31.88 <sup>(2)</sup>

<sup>(1)</sup> Recommended level is provided by actuarial study

<sup>(2)</sup> Recommended level is provided by the Joint Health Management Board contracted consultant

(in Millions)	Estimated 2022/23	Adopted 2023/24	Projected 2024/25	Projected 2025/26
Net Unrestricted General Fund Balance	\$ 137.49	\$ 138.86	\$ 123.03	\$ 111.66
Reserve Level	9.03%	7.59%	7.83%	7.03%

2022/23 Estimates: The Second Interim projected a net Unrestricted General Fund ending balance of \$152.0 million. The revised projected net Unrestricted General Fund ending balance is \$137.5 million. The difference of \$14.5 million is due mainly to the following components:

- A decrease in the current year LCFF due to actual TK attendance – (\$400,000)
- A decrease in Transportation add-on revenue due to calculation based on 2021/22 with lower transportation expenses – (\$3.8 million)
- An increase in interest income – \$600,000
- Savings of school site and department supplies – \$6.6 million
- Increased utility costs – (\$900,000)
- Increased Restricted Routine Maintenance contributions – (\$2.1 million)
- Increased carryover of Supplemental and Concentration – (\$14.2 million)
- Increase in indirect costs mainly due to grant funds allowing indirect – \$400,000
- Increase Committed Fund Balance for textbook adoption – (\$700,000)

Committed Fund Balance	2023/24		2024/25		2025/26	
- Future Textbook Adoption	\$	30.5	\$	14.0	\$	5.2
- Pandemic Learning and Recovery	\$	122.4	\$	77.4	\$	32.4

A full copy of Fresno Unified School District’s 2023/24 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link: <http://www.fresnounified.org/dept/fiscalservices>

A summary of all budgets is included.



## 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 expenditures by object classifications reflecting 2021/22 actual activity, 2022/23 Estimated Actuals and the 2023/24 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 the same information 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)

Description	Object Codes	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted Budget	2022/23 vs. 2023/24 Difference
<b>REVENUES AND OTHER FINANCING USES</b>					
	LCFF Sources	\$ 847,472,812	\$ 954,662,773	\$ 1,010,168,593	\$ 55,505,820
	Federal Revenues	293,017,805	282,436,433	369,696,729	87,260,296
	State Revenues	230,100,895	389,904,790	298,165,335	(91,739,455)
	Other Local Revenues	38,883,276	27,020,156	25,509,251	(1,510,905)
	Other Sources				
	Transfers In	4,141,622	3,386,409	5,186,409	1,800,000
<b>Total Revenues</b>		<b>\$ 1,413,616,410</b>	<b>\$ 1,657,410,561</b>	<b>\$ 1,708,726,317</b>	<b>\$ 51,315,756</b>
	\$ Increase / (Decrease)	178,858,049	243,794,151	51,315,756	(1,657,410,561)
<b>EXPENDITURES AND OTHER FINANCING USES BY OBJECT</b>					
	Certificated Salaries	\$ 521,092,625	\$ 534,712,243	\$ 555,496,567	\$ 20,784,324
	Classified Salaries	164,336,141	187,503,925	211,352,210	23,848,285
	Employee Benefits	348,507,803	411,238,953	481,941,283	70,702,330
	Books and Supplies	96,735,427	116,697,220	110,872,361	(5,824,859)
	Services and Other Operating Expenditures	126,917,604	193,551,378	211,089,598	17,538,220
	Capital Outlay	3,694,895	71,571,902	248,259,734	176,687,832
	Other Outgo/Debt Service	1,707,669	2,142,163	1,951,242	(190,921)
	Other Financing Uses	5,593,398	4,856,409	9,156,409	4,300,000
<b>Total Expenditures</b>		<b>\$ 1,268,585,562</b>	<b>\$ 1,522,274,193</b>	<b>\$ 1,830,119,404</b>	<b>\$ 307,845,211</b>
	\$ Increase / (Decrease)	306,610,403	253,688,631	307,845,211	(1,522,274,193)
Beginning Fund Balance		330,779,639	475,810,487	610,946,855	
Fiscal Year Transactions		145,030,848	135,136,368	(121,393,087)	
<b>Ending Fund Balance</b>		<b>\$ 475,810,487</b>	<b>\$ 610,946,855</b>	<b>\$ 489,553,768</b>	<b>\$ -</b>

\*Revenues/Expenditures include Transfers In/Out

Object Code	Object Name	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted Budget	2022/23 vs. 2023/24 Difference
<b>REVENUES BY OBJECT</b>					
8011	Revenue Limit State Aid - Current Year	\$ 469,923,789	\$ 678,442,353	\$ 722,674,307	\$ 44,231,954
8012	Education Protection Account (EPA)	302,311,165	197,353,022	208,695,934	11,342,912
8019	State Aid - Prior Years	371,170	-	-	-
8021	Homeowners' Exemptions	514,897	501,049	501,049	-
8022	Timber Yield Tax	-	-	-	-
8029	Other Subventions/In-Lieu Taxes	347,220	541,217	541,217	-
8041	Secured Rolls Tax	66,375,121	70,149,772	70,149,772	-
8042	Unsecured Roll Taxes	3,236,321	3,428,699	3,428,699	-
8043	Prior Years Taxes	-	242,175	242,175	-
8044	Supplemental Taxes	2,007,598	1,992,801	1,992,801	-
8045	Education Revenue Augmentation Fund	(2,310,269)	(2,849,664)	(2,849,664)	-
8047	Community Redevelopment Funds	8,716,261	7,945,455	7,945,455	-
8048	Penalty and Interest from Delinquent Taxes	-	-	-	-
8081	Royalties and Bonuses	-	-	-	-
8082	Other In-Lieu Taxes	-	-	-	-
8089	Less: Non-LCFF (50%) Adjustment	-	-	-	-
8091	Unsecured LCFF Transfer - Current Year	-	-	-	-
8091	All Other LCFF Transfers - Current Year	-	-	-	-
8096	Transfers To Charter in Lieu of Property Tax	(4,020,461)	(3,084,106)	(3,153,152)	(69,046)
8097	Property Taxes Transfers	-	-	3,153,152	3,153,152
8099	LCFF/Revenue Limit Transfers - Prior Years	-	-	(3,153,152)	(3,153,152)
<b>Total LCFF Resources</b>		<b>\$ 847,472,812</b>	<b>\$ 954,662,773</b>	<b>\$ 1,010,168,593</b>	<b>\$ 55,505,820</b>
8110	Maintenance and Operations	-	-	-	-
8181	Special Education - Entitlement	14,652,628	15,796,828	15,706,074	(90,754)
8182	Special Education - Discretionary Grants	1,402,885	4,724,028	1,272,105	(3,451,923)
8220	Child Nutrition Programs	-	-	-	-
8221	Donated Food Commodities	-	-	-	-
8260	Forest Reserve Funds	-	-	-	-
8270	Flood Control Funds	-	-	-	-
8280	Wildlife Reserve Funds	-	-	-	-
8281	FEMA	-	-	-	-

Object Code	Object Name	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted Budget	2022/23 vs. 2023/24 Difference
8285	Interagency Contracts Between LEAs	678,679	694,014	691,150	(2,864)
8287	Pass-Through Revenues from Federal Sources	-	-	-	-
8290	Title I, Part A Basic	55,499,978	60,755,333	74,842,863	14,087,530
8290	Title I, Part D Local and Delinquent Programs	-	-	-	-
8290	Title II, Part A, Supporting Effective Instruction	6,561,420	6,705,694	6,655,878	(49,816)
8290	Title II, Part A, Immigrant Student Program	26,056	52,545	-	(52,545)
8290	Title III, Part A English Learner	1,364,933	1,841,218	2,231,411	390,193
8290	Public Charter Schools Grant Program	-	-	-	-
8290	Other NCLB/ ESSA	7,626,472	9,081,775	8,450,884	(630,891)
8290	Career Technical Education	1,231,863	1,133,975	1,133,975	-
8290	All other Federal Revenue	203,972,891	181,651,023	258,712,389	77,061,366
<b>Total Federal Revenue</b>		<b>\$ 293,017,805</b>	<b>\$ 282,436,433</b>	<b>\$ 369,696,729</b>	<b>\$ 87,260,296</b>
8311	Special Education Master Plan Current Year	53,777,272	62,325,397	64,225,263	1,899,866
8319	ROC/P Entitlement Prior Year	-	-	-	-
8319	Special Education Master Plan Prior Year	13,736	1,298,468	-	(1,298,468)
8311	All Other State Apportionments - Current Year	1,298,168	1,389,804	1,389,804	-
8319	All Other State Apportionments - Prior Year	-	69,166	-	(69,166)
8520	Child Nutrition Programs	2,508,981	-	-	-
8550	Mandated Cost Reimbursements	2,733,695	2,592,325	2,803,081	210,756
8560	Lottery - Unrestricted and Instructional Materials	17,798,225	14,541,372	15,410,214	868,842
8575	Homeowners' Exemptions	-	-	-	-
8576	Other Subventions/In-Lieu Taxes	-	-	-	-
8587	State Sources	-	-	-	-
8590	After School Education and Safety	4,934,453	5,497,816	-	(5,497,816)
8590	Career Technical Education Incentive Grant	-	-	-	-
8590	California Clean Energy Jobs Act	(1,809,968)	87,084	-	(87,084)
8590	Drug/Alcohol/Tobacco Funds	-	-	-	-
8590	Grant Program	2,202,633	5,734,444	-	(5,734,444)



Object Code	Object Name	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted Budget	2022/23 vs. 2023/24 Difference
8590	American Indian Early Childhood Education	-	-	-	-
8590	Specialized Secondary	-	-	-	-
8590	Implementation All Other State Revenue	146,643,700	296,368,914	214,336,973	(82,031,941)
	<b>Total Other State Revenue</b>	<b>\$ 230,100,895</b>	<b>\$ 389,904,790</b>	<b>\$ 298,165,335</b>	<b>\$ (91,739,455)</b>
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	-	1,963,930	944,720	(1,019,210)
8629	Penalties and Interest from Delinquent Non-LCFF Taxes	-	-	-	-
8631	Sale of Equipment and Supplies	-	51,124	42,527	(8,597)
8632	Sale of Publications	-	-	-	-
8634	Food Service Sales	-	-	-	-
8639	All Other Sales	-	-	-	-
8650	Leases And Rentals	147,437	203,308	385,000	181,692
8660	Interest	2,959,861	3,100,000	3,100,000	-
8662	Net Increase (Decrease) in the Fair Value of Investments	-	-	-	-
8671	Adult Education Fees	-	-	-	-
8672	Non-Resident Students	-	-	-	-
8675	Transportation Fees From Individuals	-	-	-	-
8677	Interagency Services	-	-	-	-
8681	Mitigation/Developer Fees	-	-	-	-
8689	All Other Fees and Contracts	2,540	-	-	-
8691	Misc Funds Non-LCFF (50%) Adjustment	-	-	-	-
8697	Local Sources	1,015,000	1,320,000	1,320,000	-
8699	All Other Local Revenue	34,758,438	20,381,790	19,717,004	(664,786)
8710	Tuition	-	-	-	-
8781-8783	All Other Transfer In	-	-	-	-
8791	Special Education SEPLA Transfers from District or Charter Schools	-	-	-	-

Object Code	Object Name	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted Budget	2022/23 vs. 2023/24 Difference
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	-	-	-	-
<b>Total Local Revenue</b>		<b>\$ 38,883,276</b>	<b>\$ 27,020,152</b>	<b>\$ 25,509,251</b>	<b>\$ (1,510,901)</b>
<b>Total Revenue</b>		<b>\$ 1,409,474,788</b>	<b>\$ 1,654,024,148</b>	<b>\$ 1,703,539,908</b>	<b>\$ 49,515,760</b>

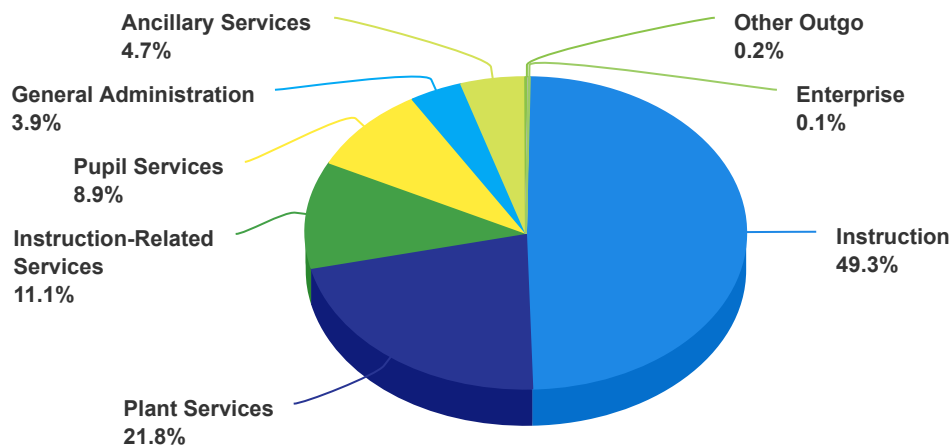
Object Code	Object Name	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted Budget	2022/23 vs. 2023/24 Difference
<b>EXPENDITURES BY OBJECT</b>					
1100	Certificated Teacher Salaries	\$ 414,787,698	\$ 413,793,986	\$ 425,923,020	\$ 12,129,034
1200	Certificated Pupil Support Salaries	38,279,118	45,889,953	48,775,413	2,885,460
1300	Certificated Supervisor and Administrators Salaries	53,537,120	57,702,577	61,182,013	3,479,436
1900	Other Certificated Salaries	14,488,689	17,325,727	19,616,121	2,290,394
	<b>Total Certificated Salaries</b>	<b>\$ 521,092,625</b>	<b>\$ 534,712,243</b>	<b>\$ 555,496,567</b>	<b>\$ 20,784,324</b>
2100	Classified Instructional Salaries	39,176,294	39,594,389	44,470,608	4,876,219
2200	Classified Support Salaries	68,009,480	84,295,286	85,249,288	954,002
2300	Classified Supervisors' and Administrators' Salaries	15,543,189	23,199,335	32,924,955	9,725,620
2400	Clerical, Technical and Office Salaries	34,589,694	37,192,751	43,762,621	6,569,870
2900	Other Classified Salaries	7,017,484	3,222,164	4,944,738	1,722,574
	<b>Total Classified Salaries</b>	<b>\$ 164,336,141</b>	<b>\$ 187,503,925</b>	<b>\$ 211,352,210</b>	<b>\$ 23,848,285</b>
3100-3102	STRS	132,668,759	157,862,211	187,860,406	29,998,195
3201-3202	PERS	30,451,564	37,842,823	50,120,602	12,277,779
3301-3302	OASDI/Medicare/Alternative	19,161,552	20,921,059	22,573,637	1,652,578
3401-3402	Health and Welfare Benefits	116,929,659	136,355,039	160,626,526	24,271,487
3501-3502	Unemployment Insurance	3,479,859	3,308,474	745,314	(2,563,160)
3601-3602	Workers Compensation Insurance	8,036,328	10,956,799	10,067,259	(889,540)
3701-3702	OPEB, Allocated	36,917,856	43,346,294	49,168,035	5,821,741
3751-3752	OPEB, Active Employees	-	-	-	-
3901-3902	Other Employee Benefits	862,226	646,254	779,504	133,250
	<b>Total Employee Benefits</b>	<b>\$ 348,507,803</b>	<b>\$ 411,238,953</b>	<b>\$ 481,941,283</b>	<b>\$ 70,702,330</b>

Object Code	Object Name	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted Budget	2022/23 vs. 2023/24 Difference
4100	Approved Text & Core Curricula Materials	2,967,528	15,189,035	2,601,653	(12,587,382)
4200	Books & Other Reference Materials	3,547,536	2,826,988	8,230,004	5,403,016
4300	Materials & Supplies	49,319,131	64,317,175	67,747,616	3,430,441
4400	Non Capitalized Equipment	40,797,040	34,199,368	32,053,527	(2,145,841)
4700	Food	104,192	164,654	239,561	74,907
	<b>Total Books and Supplies</b>	<b>\$ 96,735,427</b>	<b>\$ 116,697,220</b>	<b>\$ 110,872,361</b>	<b>\$ (5,824,859)</b>
5100	Sub-agreements for Services	36,155,924	89,994,159	82,107,214	(7,886,945)
5200	Travel & Conferences	2,432,749	3,698,700	3,887,017	188,317
5300	Dues & Memberships	182,922	234,678	252,062	17,384
5400	Insurance	7,879,984	7,695,155	8,865,097	1,169,942
5500	Operational Housekeeping Services	27,599,654	34,355,287	36,728,595	2,373,308
5600	Rentals, Leases & Repairs and Noncapitalized Improvements	8,179,220	9,866,751	10,789,501	922,750
5710	Transfers of Direct Costs	5	-	-	-
5750	Transfers of Direct Costs - Interfund	530,026	(1,916,977)	(5,048,919)	(3,131,942)
5800	Professional/Consulting Service and Operating Expenditures	39,994,808	45,619,808	69,750,446	24,130,638
5900	Communications	3,962,312	4,003,817	3,758,585	(245,232)
	<b>Total Services and other Operating Expenditures</b>	<b>\$ 126,917,604</b>	<b>\$ 193,551,378</b>	<b>\$ 211,089,598</b>	<b>\$ 17,538,220</b>
6100	Land	-	2,180,015	-	(2,180,015)
6170	Land Improvements	-	-	-	-
6200	Buildings and Improvements of Buildings	1,480,202	54,333,098	232,931,560	178,598,462
6300	Books and Media for New School Libraries or Major Expansion of School Libraries	-	-	-	-
6400	Equipment	1,797,238	12,017,901	14,535,597	2,517,696
6500	Equipment Replacement	417,455	3,040,888	792,577	(2,248,311)
6600	Lease Assets	-	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 3,694,895</b>	<b>\$ 71,571,902</b>	<b>\$ 248,259,734</b>	<b>\$ 176,687,832</b>
7110	Tuition for Instruction Under Interdistrict Attendance Agreements	-	-	-	-
7130	State Special Schools Cost	59,392	59,392	62,884	3,492
7141	Payments to Districts or Charter Schools	-	-	-	-

Object Code	Object Name	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted Budget	2022/23 vs. 2023/24 Difference
7142	Payments to County Offices	1,510,367	1,512,681	1,504,358	(8,323)
7143	Payments to JPAs	-	-	-	-
7211	Transfers of Pass-Through Revenues to Districts or Charter Schools	1,015,000	1,320,000	1,320,000	-
7212	To County Offices	-	-	-	-
7213	To JPAs	-	-	-	-
7221	Special Education SELPA Transfers of Apportionments to Districts or Charter Schools	-	-	-	-
7222	To County Offices	-	-	-	-
7223	To JPAs	-	-	-	-
7221	ROC/P Transfers of Apportionments To Districts of Charter Schools	-	-	-	-
7222	To County Offices	-	-	-	-
7223	To JPAs	-	-	-	-
7221	Other Transfers of Apportionments	-	-	-	-
7222	Other Transfers of Apportionments	-	-	-	-
7223	Other Transfers of Apportionments	-	-	-	-
7281-7283	All Other Transfers To JPA	1,326,980	1,524,424	1,571,911	47,487
7299	All Other Transfers Out to All Others	-	-	-	-
7438	Debt Service - Interest	-	-	-	-
7439	Other Debt Service - Principal	-	-	-	-
7310	Transfers of Indirect Costs	2	-	-	-
7350	Transfers of Indirect Costs - Interfund	(2,204,072)	(2,274,334)	(2,507,911)	(233,577)
<b>Total Other Outgo</b>		<b>\$ 1,707,669</b>	<b>\$ 2,142,163</b>	<b>\$ 1,951,242</b>	<b>\$ (190,921)</b>
<b>Total Expenditures</b>		<b>\$ 1,262,992,164</b>	<b>\$ 1,517,417,784</b>	<b>\$ 1,820,962,995</b>	<b>\$ 303,545,211</b>

Financial Data	Function Name	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted Budget	2022/23 vs. 2023/24 Difference
<b>EXPENSES BY FUNCTION</b>					
1000-1999	Instruction	\$ 760,712,080	\$ 856,635,886	\$ 897,188,054	\$ 40,552,168
2000-2999	Instruction-Related Services	151,878,743	163,786,974	201,556,181	37,769,207
3000-3999	Pupil Services	132,874,965	169,506,382	162,725,559	(6,780,823)
4000-4999	Ancillary Services	34,732,291	57,475,896	85,497,932	28,022,036
5000-5999	Community Services	2,041,844	2,436,302	275,891	(2,160,411)
6000-6999	Enterprise	2,064,144	1,628,776	1,331,097	(297,679)
7000-7999	General Administration	48,956,158	61,689,856	70,193,512	8,503,656
8000-8999	Plant Services	125,820,200	199,841,215	397,735,616	197,894,401
9000-9999	Other Outgo	3,911,739	4,416,497	4,459,153	42,656
<b>Total Expenses</b>		<b>\$ 1,262,992,164</b>	<b>\$ 1,517,417,784</b>	<b>\$ 1,820,962,995</b>	<b>\$ 303,545,211</b>

Expenditures by Function



## Other Funds

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

### Special Revenue Funds:

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

### Capital Projects Funds:

- Building Fund – Fund 21
  - ◆ Adult Education Building Fund
  - ◆ Measure X, Series D Building Fund
  - ◆ Measure M, 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
- 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 8 (previously fund 95) to track all Student Body revenues and expenditures.



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

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-
Other Local Revenues	667,841	479,968	2,643,814	2,643,815	2,643,815	2,643,815	2,643,815
<b>Total Revenues</b>	<b>\$ 667,841</b>	<b>\$ 479,968</b>	<b>\$ 2,643,814</b>	<b>\$ 2,643,815</b>	<b>\$ 2,643,815</b>	<b>\$ 2,643,815</b>	<b>\$ 2,643,815</b>
\$ Increase/(Decrease)	\$ (441,767)	\$ (187,873)	\$ 2,163,846	\$ 1	\$ -	\$ -	\$ -
% Increase/(Decrease)	-39.81%	-28.13%	450.83%	0.00%	0.00%	0.00%	0.00%
<b>EXPENDITURES</b>							
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	195	-	-	-	-	-	-
Employee Benefits	34	-	-	-	-	-	-
Books and Supplies	639,673	888,950	2,214,151	2,366,520	2,366,520	2,366,520	2,366,520
Services & Other Operating Expenditures	27,941	1,521	21,201	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Other Outgo/Debt Service	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 667,843</b>	<b>\$ 890,471</b>	<b>\$ 2,235,352</b>	<b>\$ 2,366,520</b>	<b>\$ 2,366,520</b>	<b>\$ 2,366,520</b>	<b>\$ 2,366,520</b>
\$ Increase/(Decrease)	\$ (441,761)	\$ 222,628	\$ 1,344,881	\$ 131,168	\$ -	\$ -	\$ -
% Increase/(Decrease)	-39.81%	33.34%	151.03%	5.87%	0.00%	0.00%	0.00%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance		2,457,388	2,046,885	2,455,347	2,705,739	2,983,034	3,260,329
Fiscal Year Transactions		(410,503)	408,462	277,295	277,295	277,295	277,295
Audit Adjustment	2,457,388	-	-	(26,903)	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 2,457,388</b>	<b>\$ 2,046,885</b>	<b>\$ 2,455,347</b>	<b>\$ 2,705,739</b>	<b>\$ 2,983,034</b>	<b>\$ 3,260,329</b>	<b>\$ 3,537,624</b>

Fund 8: ASB Student Body Fund		2022/23 Estimated	2023/24 Adopted Budget	Difference
Object Name				
<b>Beginning Fund Balance</b>		<b>\$2,455,347</b>	<b>\$ 2,705,739</b>	<b>\$ 250,392</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)		\$ -	\$ -	\$ -
Federal Revenue Sources (8100-8299)		-	-	-
Other State Revenue (8300-8599)		-	-	-
Other Local Revenue (8600-8799)		2,643,815	2,643,815	-
<b>Total Revenues</b>		<b>\$2,643,815</b>	<b>\$ 2,643,815</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)		\$ -	\$ -	\$ -
Classified Salaries (2000-2999)		-	-	-
Employee Benefits (3000-3999)		-	-	-
Books and Supplies (4000-4999)		2,366,520	2,366,520	-
Services and Other Operating Expenditures (5000-5999)		-	-	-
Capital Outlay (6000-6999)		-	-	-
Other Outgo/Debt Service		-	-	-
<b>Total Expenditures</b>		<b>\$2,366,520</b>	<b>\$ 2,366,520</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES/USES</b>				
Transfer In		\$ -	\$ -	\$ -
(Transfer Out)		-	-	-
Sources		-	-	-
Uses		-	-	-
Contributions		-	-	-
<b>Total Other Financing Sources</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Audit Adjustment		(26,903)	-	-
<b>Ending Fund Balance</b>		<b>\$2,705,739</b>	<b>\$ 2,983,034</b>	<b>\$ 277,295</b>

## Adult Education Fund

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



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

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

The change reflected in the Adult Education Fund Balance reflects the spending of the Adult Education Block Grant on books and supplies (reflected in the increased expenses in Adopted 2023/24); this was a one-time revenue source.



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

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	1,282,726	1,281,987	1,343,085	1,419,359	1,266,057	1,266,057	1,266,057
State Revenues	6,202,144	5,938,853	6,158,209	6,657,513	6,657,513	6,657,513	6,657,513
Other Local Revenues	575,493	486,835	468,328	545,208	546,771	546,771	546,771
<b>Total Revenues</b>	<b>\$ 8,060,363</b>	<b>\$ 7,707,675</b>	<b>\$ 7,969,622</b>	<b>\$ 8,622,080</b>	<b>\$ 8,470,341</b>	<b>\$ 8,470,341</b>	<b>\$ 8,470,341</b>
\$ Increase/(Decrease)	\$ 332,939	\$ (352,688)	\$ 261,947	\$ 652,458	\$ (151,739)	\$ -	\$ -
% Increase/(Decrease)	4.31%	-4.38%	3.40%	8.19%	-1.76%	0.00%	0.00%
<b>EXPENDITURES</b>							
Certificated Salaries	\$ 2,507,968	\$ 2,621,428	\$ 2,766,108	\$ 2,633,606	\$ 2,405,586	\$ 2,405,586	\$ 2,405,586
Classified Salaries	1,422,844	1,369,170	1,440,931	1,498,059	1,720,311	1,720,311	1,720,311
Employee Benefits	2,092,743	2,136,633	2,246,669	2,558,980	2,747,277	2,747,277	2,747,277
Books and Supplies	183,151	305,587	183,231	799,661	2,209,883	501,321	501,321
Services & Other Operating Expenditures	897,806	859,381	840,673	822,884	1,082,371	882,371	882,371
Capital Outlay	-	-	-	-	-	-	-
Other Outgo/Debt Service	190,133	202,615	223,845	194,471	213,475	213,475	213,475
<b>Total Expenditures</b>	<b>\$ 7,294,645</b>	<b>\$ 7,494,814</b>	<b>\$ 7,701,457</b>	<b>\$ 8,507,661</b>	<b>\$ 10,378,903</b>	<b>\$ 8,470,341</b>	<b>\$ 8,470,341</b>
\$ Increase/(Decrease)	\$ (271,141)	\$ 200,169	\$ 206,643	\$ 806,204	\$ 1,871,242	\$ (1,908,562)	\$ -
% Increase/(Decrease)	-3.58%	2.74%	2.76%	10.47%	21.99%	-18.39%	0.00%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	766,944	1,532,662	1,745,523	2,013,688	2,088,646	180,084	180,084
Fiscal Year Transactions	765,718	212,861	268,165	114,419	(1,908,562)	-	-
Audit Adjustment	-	-	-	(39,461)	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,532,662</b>	<b>\$ 1,745,523</b>	<b>\$ 2,013,688</b>	<b>\$ 2,088,646</b>	<b>\$ 180,084</b>	<b>\$ 180,084</b>	<b>\$ 180,084</b>

**Fund 11:**  
**Adult**  
**Education**  
**Fund**

Object Name	2022/23 Estimated	2023/24 Adopted Budget	Difference
<b>Beginning Fund Balance</b>	<b>\$ 2,013,688</b>	<b>\$ 2,088,646</b>	<b>\$ 74,958</b>
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Federal Revenue Sources (8100-8299)	1,419,359	1,266,057	(153,302)
Other State Revenue (8300-8599)	6,657,513	6,657,513	-
Other Local Revenue (8600-8799)	545,208	546,771	1,563
<b>Total Revenues</b>	<b>\$ 8,622,080</b>	<b>\$ 8,470,341</b>	<b>\$ (151,739)</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 2,633,606	\$ 2,405,586	\$ (228,020)
Classified Salaries (2000-2999)	1,498,059	1,720,311	222,252
Employee Benefits (3000-3999)	2,558,980	2,747,277	188,297
Books and Supplies (4000-4999)	799,661	2,209,883	1,410,222
Services and Other Operating Expenditures (5000-5999)	822,884	1,082,371	259,487
Capital Outlay (6000-6999)	-	-	-
Other Outgo/Debt Service	194,471	213,475	19,004
<b>Total Expenditures</b>	<b>\$ 8,507,661</b>	<b>\$ 10,378,903</b>	<b>\$ 1,871,242</b>
<b>OTHER FINANCING SOURCES/USES</b>			
Transfer In	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-
Sources	-	-	-
Uses	-	-	-
Contributions	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Audit Adjustment	(39,461)	-	-
<b>Ending Fund Balance</b>	<b>\$ 2,088,646</b>	<b>\$ 180,084</b>	<b>\$ (1,908,562)</b>



## Charter Schools

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

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

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

### Charter schools have three main sources of funding:

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

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

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

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

The District currently has 10 Charter Schools operating within its boundaries. Displayed below is a table showing the projected revenues, expenses, ending fund balances, and estimated ADA for Adopted 2023/24.





## 2023/24 Adopted Budget

Charter School	Estimated Beginning Balance	Revenues/ Transfers In	Expenditure/ Transfers Out	Projected Ending Fund Balance	Estimated ADA
Aspen Meadow Charter	\$ 251,083	\$ 6,228,049	\$ 6,096,004	383,128	315
Aspen Valley Prep	2,788,916	6,291,810	6,289,301	2,791,425	315
Aspen Ridge Public School	70,788	3,664,451	3,478,149	257,090	180
Carter G Woodson Charter	2,205,723	6,398,757	6,121,003	2,483,477	315
Endeavor Charter School*	1,769,546	4,345,146	3,677,139	2,437,553	332
Golden Charter School	1,049,559	5,980,986	5,485,441	1,545,104	281
Morris E Daily Charter	5,063,842	4,266,964	5,008,896	4,321,910	315
School of Unlimited Learning	1,672,521	3,396,909	3,396,909	1,672,521	185
Sierra Charter	4,112,989	6,033,198	5,897,817	4,248,370	340
University High	4,350,289	6,844,251	5,929,970	5,264,570	470
<b>Total</b>	<b>\$ 23,335,256</b>	<b>\$ 53,450,521</b>	<b>\$ 51,380,629</b>	<b>\$ 25,405,148</b>	<b>3,048</b>

## 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 108 sites utilizing 573 full and part-time Food Services employees. There are 68,500 meals served daily: 14,000 Breakfasts, 45,000 Lunches, 3,000 Snacks and 6,500 Super Snacks. Additionally, about 215,000 summer meals are served each year, bringing the total to over 12 million meals served per year. Nutrition Services operates a state-of-the-art central kitchen. The Nutrition Center is over 100,000 square feet with Cook Chill and Bakery capacity, and a fully equipped test kitchen for recipe development and new product evaluation.

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

Due to participation in a special federal program, the Community Eligibility Provision, Food 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.



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

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	43,194,225	26,621,511	49,629,014	55,929,072	53,236,467	53,236,467	53,236,467
State Revenues	2,959,723	4,792,607	2,538,083	10,358,274	10,740,409	10,740,409	10,740,409
Other Local Revenues	1,166,718	1,368,604	984,197	1,040,683	1,203,616	1,203,616	1,203,616
<b>Total Revenues</b>	<b>\$ 47,320,666</b>	<b>\$ 32,782,722</b>	<b>\$ 53,151,294</b>	<b>\$ 67,328,029</b>	<b>\$ 65,180,492</b>	<b>\$ 65,180,492</b>	<b>\$ 65,180,492</b>
\$ Increase/(Decrease)	\$ (6,592,093)	\$ (14,537,944)	\$ 20,368,572	\$ 14,176,735	\$ (2,147,537)	\$ -	\$ -
% Increase/(Decrease)	-12.43%	-30.72%	62.13%	26.67%	-3.19%	0.00%	0.00%
<b>EXPENDITURES</b>							
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	14,296,285	11,994,527	13,336,502	15,622,705	17,249,074	17,249,074	17,249,074
Employee Benefits	10,231,259	9,819,213	11,263,778	13,311,618	13,977,170	13,977,170	13,977,170
Books and Supplies	22,059,595	11,915,667	22,269,733	28,914,472	28,622,597	28,622,597	28,622,597
Services & Other Operating Expenditures	680,930	2,139,954	1,138,158	2,714,289	4,040,913	4,040,913	4,040,913
Capital Outlay	24,064	142,912	100,000	846,295	1,254,000	1,254,000	1,254,000
Other Outgo/Debt Service	1,843,910	1,404,577	1,179,104	1,173,096	1,180,579	1,180,579	1,180,579
<b>Total Expenditures</b>	<b>\$ 49,136,043</b>	<b>\$ 37,416,850</b>	<b>\$ 49,287,275</b>	<b>\$ 62,582,475</b>	<b>\$ 66,324,333</b>	<b>\$ 66,324,333</b>	<b>\$ 66,324,333</b>
\$ Increase/(Decrease)	\$ (3,639,846)	\$ (11,719,193)	\$ 11,870,425	\$ 13,295,200	\$ 3,741,858	\$ -	\$ -
% Increase/(Decrease)	-6.90%	-23.85%	31.72%	26.97%	5.98%	0.00%	0.00%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	19,814,360	17,998,983	13,364,855	17,228,874	21,879,136	20,735,295	19,591,454
Fiscal Year Transactions	(1,815,377)	(4,634,128)	3,864,019	4,745,554	(1,143,841)	(1,143,841)	(1,143,841)
Audit Adjustment	-	-	-	(95,292)	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 17,998,983</b>	<b>\$ 13,364,855</b>	<b>\$ 17,228,874</b>	<b>\$ 21,879,136</b>	<b>\$ 20,735,295</b>	<b>\$ 19,591,454</b>	<b>\$ 18,447,613</b>

**Fund 13:  
Cafeteria  
Special  
Revenue  
Fund**

<b>Object Name</b>	<b>2022/23 Estimated</b>	<b>2023/24 Adopted Budget</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>	<b>\$ 17,228,874</b>	<b>\$ 21,879,136</b>	<b>\$ 4,650,262</b>
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Federal Revenue Sources (8100-8299)	55,929,072	53,236,467	(2,692,605)
Other State Revenue (8300-8599)	10,358,274	10,740,409	382,135
Other Local Revenue (8600-8799)	1,040,683	1,203,616	162,933
<b>Total Revenues</b>	<b>\$ 67,328,029</b>	<b>\$ 65,180,492</b>	<b>\$ (2,147,537)</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	15,622,705	17,249,074	1,626,369
Employee Benefits (3000-3999)	13,311,618	13,977,170	665,552
Books and Supplies (4000-4999)	28,914,472	28,622,597	(291,875)
Services and Other Operating Expenditures (5000-5999)	2,714,289	4,040,913	1,326,624
Capital Outlay (6000-6999)	846,295	1,254,000	407,705
Other Outgo (7000-7999)	1,173,096	1,180,579	7,483
<b>Total Expenditures</b>	<b>\$ 62,582,475</b>	<b>\$ 66,324,333</b>	<b>\$ 3,741,858</b>
<b>OTHER FINANCING SOURCES/USES</b>			
Transfer In	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-
Sources	-	-	-
Uses	-	-	-
Contributions	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Audit Adjustment	(95,292)	-	-
<b>Ending Fund Balance</b>	<b>\$ 21,879,136</b>	<b>\$ 20,735,295</b>	<b>\$ (1,143,841)</b>



## 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 change in the Fund Balance for the Child Development Fund is due to a one-time grant being spent in 2023/24.



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

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	1,090,008	2,102,389	1,185,020	1,414,020	1,414,020	1,414,020	1,414,020
State Revenues	16,642,443	17,132,279	18,879,128	27,682,305	33,491,666	33,491,666	33,491,666
Other Local Revenues	290,585	134,640	491,695	2,583,393	2,327,638	2,327,638	2,327,638
<b>Total Revenues</b>	<b>\$ 18,023,036</b>	<b>\$ 19,369,308</b>	<b>\$ 20,555,843</b>	<b>\$ 31,679,718</b>	<b>\$ 37,233,324</b>	<b>\$ 37,233,324</b>	<b>\$ 37,233,324</b>
\$ Increase/(Decrease)	\$ 971,762	\$ 1,346,272	\$ 1,186,535	\$ 11,123,875	\$ 5,553,606	\$ -	\$ -
% Increase/(Decrease)	5.70%	7.47%	6.13%	54.12%	17.53%	0.00%	0.00%
<b>EXPENDITURES</b>							
Certificated Salaries	\$ 5,492,749	\$ 6,183,579	\$ 6,961,059	\$ 8,699,612	\$ 8,821,837	\$ 8,821,837	\$ 8,821,837
Classified Salaries	3,818,300	3,598,623	3,770,386	5,220,890	5,827,220	5,827,220	5,827,220
Employee Benefits	7,084,302	7,335,836	7,812,649	10,122,905	11,596,399	11,596,399	11,596,399
Books and Supplies	465,756	321,638	733,690	2,502,302	2,655,553	1,990,059	1,990,059
Services & Other Operating Expenditures	508,191	529,785	267,635	2,392,630	7,883,952	7,883,952	7,883,952
Capital Outlay	-	-	-	1,834,262	-	-	-
Other Outgo/Debt Service	653,738	696,452	801,123	906,767	1,113,857	1,113,857	1,113,857
<b>Total Expenditures</b>	<b>\$ 18,023,036</b>	<b>\$ 18,665,913</b>	<b>\$ 20,346,542</b>	<b>\$ 31,679,368</b>	<b>\$ 37,898,818</b>	<b>\$ 37,233,324</b>	<b>\$ 37,233,324</b>
\$ Increase/(Decrease)	\$ 971,762	\$ 642,877	\$ 1,680,629	\$ 11,332,826	\$ 6,219,450	\$ (665,494)	\$ -
% Increase/(Decrease)	5.70%	3.57%	9.00%	55.70%	19.63%	-1.76%	0.00%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	-	-	703,395	912,696	665,494	-	-
Fiscal Year Transactions	-	703,395	209,301	350	(665,494)	-	-
Audit Adjustment	-	-	-	(247,552)	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 703,395</b>	<b>\$ 912,696</b>	<b>\$ 665,494</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund 12:**  
**Child**  
**Development**  
**Fund**

Object Name	2022/23 Estimated	2023/24 Adopted Budget	Difference
<b>Beginning Fund Balance</b>	<b>\$ 912,696</b>	<b>\$ 665,494</b>	<b>\$ (247,202)</b>
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Federal Revenue Sources (8100-8299)	1,414,020	1,414,020	-
Other State Revenue (8300-8599)	27,682,305	33,491,666	5,809,361
Other Local Revenue (8600-8799)	2,583,393	2,327,638	(255,755)
<b>Total Revenues</b>	<b>\$ 31,679,718</b>	<b>\$ 37,233,324</b>	<b>\$ 5,553,606</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 8,699,612	\$ 8,821,837	\$ 122,225
Classified Salaries (2000-2999)	5,220,890	5,827,220	606,330
Employee Benefits (3000-3999)	10,122,905	11,596,399	1,473,494
Books and Supplies (4000-4999)	2,502,302	2,655,553	153,251
Services and Other Operating Expenditures (5000-5999)	2,392,630	7,883,952	5,491,322
Capital Outlay (6000-6999)	1,834,262	-	(1,834,262)
Other Outgo (7000-7999)	906,767	1,113,857	207,090
<b>Total Expenditures</b>	<b>\$ 31,679,368</b>	<b>\$ 37,898,818</b>	<b>\$ 6,219,450</b>
<b>OTHER FINANCING SOURCES/USES</b>			
Transfer In	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-
Sources	-	-	-
Uses	-	-	-
Contributions	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Audit Adjustment	(247,552)	-	-
<b>Ending Fund Balance</b>	<b>\$ 665,494</b>	<b>\$ -</b>	<b>\$ (665,494)</b>

## Building Fund

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

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

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

The Change in Fund Balance is due to the projects funded by Measure M carrying over into fiscal year 2023/24.



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

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Federal Revenues	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-
Other Local Revenues	1,623,291	1,545,984	1,951,022	3,101,660	1,763,086	-	-
<b>Total Revenues</b>	<b>\$ 1,623,291</b>	<b>\$ 1,545,984</b>	<b>\$ 1,951,022</b>	<b>\$ 3,101,660</b>	<b>\$ 1,763,086</b>	<b>\$ -</b>	<b>\$ -</b>
\$ Increase/(Decrease)	\$ (50,787)	\$ (77,307)	\$ 405,038	\$ 1,150,638	\$ (1,338,574)	\$ (1,763,086)	\$ -
% Increase/(Decrease)	-3.03%	-4.76%	26.20%	58.98%	-43.16%	-100.00%	
<b>EXPENDITURES</b>							
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-
Services & Other Operating Expenditures	1,101,555	1,418,966	637,653	154,278	273,000	1,773,122	
Capital Outlay	-	-	-	-	-	-	-
Other Outgo/Debt Service	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,101,555</b>	<b>\$ 1,418,966</b>	<b>\$ 637,653</b>	<b>\$ 154,278</b>	<b>\$ 273,000</b>	<b>\$ 1,773,122</b>	<b>\$ -</b>
\$ Increase/(Decrease)	\$ 970,846	\$ 317,411	\$ (781,313)	\$ (483,375)	\$ 118,722	\$ 1,500,122	\$ (1,773,122)
% Increase/(Decrease)	742.75%	28.81%	-55.06%	-75.81%	76.95%	549.50%	-100.00%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	(47,773,106)	(68,986,390)	(74,290,456)	(76,336,240)	(119,621,951)	-	-
Sources	75,786,895	171,350,180	537,850	125,000,000	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 28,013,789</b>	<b>\$ 102,363,790</b>	<b>\$ (73,752,606)</b>	<b>\$ 48,663,760</b>	<b>\$ (119,621,951)</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	14,097,909	42,633,434	145,124,242	72,685,005	119,904,987	1,773,122	-
Fiscal Year Transactions	28,535,525	102,490,808	(72,439,237)	51,611,142	(118,131,865)	(1,773,122)	-
Audit Adjustment	-	-	-	(4,391,160)	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 42,633,434</b>	<b>\$ 145,124,242</b>	<b>\$ 72,685,005</b>	<b>\$ 119,904,987</b>	<b>\$ 1,773,122</b>	<b>\$ -</b>	<b>\$ -</b>

Fund 21:		2022/23	2023/24	
Building Fund	Object Name	Estimated	Adopted Budget	Difference
<b>Beginning Fund Balance</b>		<b>\$ 72,685,005</b>	<b>\$ 119,904,987</b>	<b>\$ (42,042,840)</b>
<b>REVENUES</b>				
	LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	-	-	-
	Other Local Revenue (8600-8799)	3,101,660	1,763,086	1,338,574
	<b>Total Revenues</b>	<b>\$ 3,101,660</b>	<b>\$ 1,763,086</b>	<b>\$ 1,338,574</b>
<b>EXPENDITURES</b>				
	Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
	Classified Salaries (2000-2999)	-	-	-
	Employee Benefits (3000-3999)	-	-	-
	Books and Supplies (4000-4999)	-	-	-
	Services and Other Operating Expenditures (5000-5999)	154,278	273,000	(118,722)
	Capital Outlay (6000-6999)	-	-	-
	Other Outgo (7000-7999)	-	-	-
	<b>Total Expenditures</b>	<b>\$ 154,278</b>	<b>\$ 273,000</b>	<b>\$ (118,722)</b>
<b>OTHER FINANCING SOURCES/USES</b>				
	Transfer In	\$ -	\$ -	\$ -
	(Transfer Out)	(76,336,240)	(119,621,951)	(43,285,711)
	Sources	125,000,000	-	(125,000,000)
	Uses	-	-	-
	Contributions	-	-	-
	<b>Total Other Financing Sources</b>	<b>\$ 48,663,760</b>	<b>\$ (119,621,951)</b>	<b>\$ (168,285,711)</b>
	Audit Adjustment	(4,391,160)	-	-
<b>Ending Fund Balance</b>		<b>\$ 119,904,987</b>	<b>\$ 1,773,122</b>	<b>\$ 118,131,865</b>

### **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).

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

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-
State Revenues	206,767	403,665	446,242	1,071,114	988,903	988,903	988,903
Other Local Revenues	55,398,557	56,596,286	60,203,889	62,363,535	57,735,801	46,106,569	46,106,569
<b>Total Revenues</b>	<b>\$ 55,605,324</b>	<b>\$ 56,999,951</b>	<b>\$ 60,650,131</b>	<b>\$ 63,434,649</b>	<b>\$ 58,724,704</b>	<b>\$ 47,095,472</b>	<b>\$ 47,095,472</b>
\$ Increase/(Decrease)	\$ 2,784,497	\$ 1,394,627	\$ 3,650,180	\$ 2,784,518	\$ (4,709,945)	\$ (11,629,232)	\$ -
% Increase/(Decrease)	5.27%	2.51%	6.40%	4.59%	-7.42%	-19.80%	0.00%
<b>EXPENDITURES</b>							
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-
Services & Other Operating Expenditures	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Other Outgo/Debt Service	54,645,783	54,869,441	230,617,760	62,710,625	61,481,281	61,481,281	61,481,281
<b>Total Expenditures</b>	<b>\$ 54,645,783</b>	<b>\$ 54,869,441</b>	<b>\$ 230,617,760</b>	<b>\$ 62,710,625</b>	<b>\$ 61,481,281</b>	<b>\$ 61,481,281</b>	<b>\$ 61,481,281</b>
\$ Increase/(Decrease)	\$ 6,171,866	\$ 223,658	\$ 175,748,319	\$ (167,907,135)	\$ (1,229,344)	\$ -	\$ -
% Increase/(Decrease)	12.73%	0.41%	320.30%	-72.81%	-1.96%	0.00%	0.00%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-	-	-	-	-
Sources	108,355,776	12,236,120	22,908	3,826,463	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 108,355,776</b>	<b>\$ 12,236,120</b>	<b>\$ 22,908</b>	<b>\$ 3,826,463</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	164,791,547	274,106,864	288,473,494	118,528,773	120,723,054	117,966,477	103,580,668
Fiscal Year Transactions	109,315,317	14,366,630	(169,944,721)	4,550,487	(2,756,577)	(14,385,809)	(14,385,809)
Audit Adjustment	-	-	-	(2,356,206)	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 274,106,864</b>	<b>\$ 288,473,494</b>	<b>\$ 118,528,773</b>	<b>\$ 120,723,054</b>	<b>\$ 117,966,477</b>	<b>\$ 103,580,668</b>	<b>\$ 89,194,859</b>



## Bond Buyer General Obligation Bond Index

Fund 51:  
Bond  
Interest and  
Redemption

Fund	Object Name	2022/23 Estimated	2023/24 Adopted Budget	Difference
<b>Beginning Fund Balance</b>		<b>\$118,528,773</b>	<b>\$ 120,723,054</b>	<b>\$ 2,194,281</b>
<b>REVENUES</b>				
	LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	1,071,114	988,903	(82,211)
	Other Local Revenue (8600-8799)	62,363,535	57,735,801	(4,627,734)
	<b>Total Revenues</b>	<b>\$ 63,434,649</b>	<b>\$ 58,724,704</b>	<b>\$ (4,709,945)</b>
<b>EXPENDITURES</b>				
	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)	62,710,625	61,481,281	(1,229,344)
	<b>Total Expenditures</b>	<b>\$ 62,710,625</b>	<b>\$ 61,481,281</b>	<b>\$ (1,229,344)</b>
<b>OTHER FINANCING SOURCES/USES</b>				
	Transfer In	\$ -	\$ -	\$ -
	(Transfer Out)	-	-	-
	Sources	3,826,463	-	(3,826,463)
	Uses	-	-	-
	Contributions	-	-	-
	<b>Total Other Financing Sources</b>	<b>\$ 3,826,463</b>	<b>\$ -</b>	<b>\$ (3,826,463)</b>
	Audit Adjustment	(2,356,206)	-	-
<b>Ending Fund Balance</b>		<b>\$120,723,054</b>	<b>\$ 117,966,477</b>	<b>\$ (2,756,577)</b>

## Capital Facilities Fund

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

- Mitigation/Developer Fees
- Interest

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

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

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

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

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-
Other Local Revenues	1,846,722	970,661	1,621,973	2,537,112	1,385,000	1,385,000	1,385,000
<b>Total Revenues</b>	<b>\$ 1,846,722</b>	<b>\$ 970,661</b>	<b>\$ 1,621,973</b>	<b>\$ 2,537,112</b>	<b>\$ 1,385,000</b>	<b>\$ 1,385,000</b>	<b>\$ 1,385,000</b>
\$ Increase/(Decrease)	\$ (230,655)	\$ (876,061)	\$ 651,312	\$ 915,139	\$ (1,152,112)	\$ -	\$ -
% Increase/(Decrease)	-11.10%	-47.44%	67.10%	56.42%	-45.41%	0.00%	0.00%
<b>EXPENDITURES</b>							
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	18,299	-	15,668	8,953	-	-	-
Employee Benefits	11,254	-	8,735	6,204	-	-	-
Books and Supplies	-	376	18,797	-	-	-	-
Services & Other Operating Expenditures	93,805	137,823	87,702	66,122	2,705,718	1,310,565	1,310,565
Capital Outlay	1,562,777	2,409,625	984,038	71,687	40,895	74,435	74,435
Other Outgo/Debt Service	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,686,135</b>	<b>\$ 2,547,824</b>	<b>\$ 1,114,940</b>	<b>\$ 152,966</b>	<b>\$ 2,746,613</b>	<b>\$ 1,385,000</b>	<b>\$ 1,385,000</b>
\$ Increase/(Decrease)	\$ 1,581,288	\$ 861,689	\$ (1,432,884)	\$ (961,974)	\$ 2,593,647	\$ (1,361,613)	\$ -
% Increase/(Decrease)	1508.19%	51.10%	-56.24%	-86.28%	1695.57%	-49.57%	0.00%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	(53,386)	(28,269)	(48,224)	(75,092)	(40,500)	-	-
Sources	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ (53,386)</b>	<b>\$ (28,269)</b>	<b>\$ (48,224)</b>	<b>\$ (75,092)</b>	<b>\$ (40,500)</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	2,462,227	2,569,428	963,996	1,422,805	3,670,269	2,268,156	2,268,156
Fiscal Year Transactions	107,201	(1,605,432)	458,809	2,309,054	(1,402,113)	(0)	(0)
Audit Adjustment	-	-	-	(61,590)	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 2,569,428</b>	<b>\$ 963,996</b>	<b>\$ 1,422,805</b>	<b>\$ 3,670,269</b>	<b>\$ 2,268,156</b>	<b>\$ 2,268,156</b>	<b>\$ 2,268,156</b>

**Fund 25:  
Capital  
Facilities**

<b>Fund</b>	<b>Object Name</b>	<b>2022/23 Estimated</b>	<b>2023/24 Adopted Budget</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>		<b>\$ 1,422,805</b>	<b>\$ 3,670,269</b>	<b>\$ 2,247,464</b>
<b>REVENUES</b>				
	LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	-	-	-
	Other Local Revenue (8600-8799)	2,537,112	1,385,000	(1,152,112)
	<b>Total Revenues</b>	<b>\$ 2,537,112</b>	<b>\$ 1,385,000</b>	<b>\$ (1,152,112)</b>
<b>EXPENDITURES</b>				
	Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
	Classified Salaries (2000-2999)	8,953	-	(8,953)
	Employee Benefits (3000-3999)	6,204	-	(6,204)
	Books and Supplies (4000-4999)	-	-	-
	Services and Other Operating Expenditures (5000-5999)	66,122	2,705,718	2,639,596
	Capital Outlay (6000-6999)	71,687	40,896	(30,791)
	Other Outgo (7000-7999)	-	-	-
	<b>Total Expenditures</b>	<b>\$ 152,966</b>	<b>\$ 2,746,614</b>	<b>\$ 2,593,648</b>
<b>OTHER FINANCING SOURCES/USES</b>				
	Transfer In	\$ -	\$ -	\$ -
	(Transfer Out)	(75,092)	(40,500)	34,592
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	<b>Total Other Financing Sources</b>	<b>\$ (75,092)</b>	<b>\$ (40,500)</b>	<b>\$ 34,592</b>
	Audit Adjustment	(61,590)	-	-
<b>Ending Fund Balance</b>		<b>\$ 3,670,269</b>	<b>\$ 2,268,155</b>	<b>\$ (1,402,114)</b>

## 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.



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

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-
State Revenues	10,632,553	11,626,265	-	12,072,559	-	-	-
Other Local Revenues	1,249,498	1,071,482	309,198	501,067	600,000	600,000	600,000
<b>Total Revenues</b>	<b>\$ 11,882,051</b>	<b>\$ 12,697,747</b>	<b>\$ 309,198</b>	<b>\$ 12,573,626</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>
\$ Increase/(Decrease)	\$ 2,817,549	\$ 815,696	\$ (12,388,549)	\$ 12,264,428	\$ (11,973,626)	\$ -	\$ -
% Increase/(Decrease)	31.08%	6.86%	-97.56%	3966.53%	-95.23%	0.00%	0.00%
<b>EXPENDITURES</b>							
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	942,730	-	1,330,634	1,241,432	1,221,551	8,745	8,745
Employee Benefits	470,647	-	685,498	669,890	650,198	5,101	5,101
Books and Supplies	272,315	245,075	1,007,622	2,752,626	2,843,288	21,528	21,528
Services & Other Operating Expenditures	4,769,706	8,623,181	11,031,798	14,765,554	35,881,234	164,552	164,552
Capital Outlay	43,817,613	72,765,790	77,040,799	74,842,274	53,674,506	22,800,074	21,746,477
Other Outgo/Debt Service	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 50,273,011</b>	<b>\$ 81,634,046</b>	<b>\$ 91,096,351</b>	<b>\$ 94,271,776</b>	<b>\$ 94,270,777</b>	<b>\$ 23,000,000</b>	<b>\$ 21,946,403</b>
\$ Increase/(Decrease)	\$ (10,876,167)	\$ 31,361,035	\$ 9,462,305	\$ 3,175,425	\$ (999)	\$ (71,270,777)	\$ (1,053,597)
% Increase/(Decrease)	-17.79%	62.38%	11.59%	3.49%	0.00%	-75.60%	-4.58%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ 41,194,472	\$ 62,177,971	\$ 70,197,058	\$ 73,024,923	\$ 114,476,042	\$ -	\$ -
(Transfer Out)	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 41,194,472</b>	<b>\$ 62,177,971</b>	<b>\$ 70,197,058</b>	<b>\$ 73,024,923</b>	<b>\$ 114,476,042</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	56,675,264	59,478,776	52,720,448	32,130,353	22,941,138	43,746,403	21,346,403
Fiscal Year Transactions	2,803,512	(6,758,328)	(20,590,095)	(8,673,227)	20,805,265	(22,400,000)	(21,346,403)
Audit Adjustment	-	-	-	(515,988)	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 59,478,776</b>	<b>\$ 52,720,448</b>	<b>\$ 32,130,353</b>	<b>\$ 22,941,138</b>	<b>\$ 43,746,403</b>	<b>\$ 21,346,403</b>	<b>\$ 0</b>



**Fund 35:**  
**County**  
**Schools**  
**Facilities**

<b>Fund</b>	<b>Object Name</b>	<b>2022/23 Estimated</b>	<b>2023/24 Adopted Budget</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>		<b>\$ 32,130,353</b>	<b>\$ 22,941,137</b>	<b>\$ (9,189,216)</b>
<b>REVENUES</b>				
	LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
	Federal Revenue Sources (8100-8299)	-	-	-
	Other State Revenue (8300-8599)	12,072,559	-	(12,072,559)
	Other Local Revenue (8600-8799)	501,067	600,000	98,933
	<b>Total Revenues</b>	<b>\$ 12,573,626</b>	<b>\$ 600,000</b>	<b>\$ (11,973,626)</b>
<b>EXPENDITURES</b>				
	Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
	Classified Salaries (2000-2999)	1,241,432	1,221,551	(19,881)
	Employee Benefits (3000-3999)	669,890	650,198	(19,692)
	Books and Supplies (4000-4999)	2,752,626	2,843,288	90,662
	Services and Other Operating Expenditures (5000-5999)	14,765,555	35,881,234	21,115,679
	Capital Outlay (6000-6999)	74,842,274	53,674,506	(21,167,768)
	Other Outgo (7000-7999)	-	-	-
	<b>Total Expenditures</b>	<b>\$ 94,271,777</b>	<b>\$ 94,270,777</b>	<b>\$ (1,000)</b>
<b>OTHER FINANCING SOURCES/USES</b>				
	Transfer In	\$ 73,024,923	\$ 114,476,042	\$ 41,451,119
	(Transfer Out)	-	-	-
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	<b>Total Other Financing Sources</b>	<b>\$ 73,024,923</b>	<b>\$ 114,476,042</b>	<b>\$ 41,451,119</b>
	Audit Adjustment	(515,988)	-	-
<b>Ending Fund Balance</b>		<b>\$ 22,941,137</b>	<b>\$ 43,746,402</b>	<b>\$ 20,805,265</b>



## 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 increases in expenditures in this Fund are due to the following:

- One-time funds are being allocated to contracts to repair buildings/school sites
- Capital Projects at Ahwahnee and Yosemite using one-time funds

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

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-
Other Local Revenues	2,709	3,923	2,844	2,861	-	-	-
Other Sources	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,709</b>	<b>\$ 3,923</b>	<b>\$ 2,844</b>	<b>\$ 2,861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
\$ Increase/(Decrease)	\$ (37,130)	\$ 1,214	\$ (1,079)	\$ 17	\$ (2,861)	\$ -	\$ -
% Increase/(Decrease)	-93.20%	44.81%	-27.50%	0.60%	-100.00%		
<b>EXPENDITURES</b>							
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Books and Supplies	26,860	-	110,278	-	61,600	63,448	63,448
Services & Other Operating Expenditures	6,523,216	6,812,342	3,985,964	3,087,837	4,851,244	4,996,781	4,996,781
Capital Outlay	31,269	-	-	271,433	2,143,565	3,139,771	2,539,771
Other Outgo/Debt Service	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,581,345</b>	<b>\$ 6,812,342</b>	<b>\$ 4,096,242</b>	<b>\$ 3,359,270</b>	<b>\$ 7,056,409</b>	<b>\$ 8,200,000</b>	<b>\$ 7,600,000</b>
\$ Increase/(Decrease)	\$ (781,761)	\$ 230,997	\$ (2,716,100)	\$ (736,972)	\$ 3,697,139	\$ 1,143,591	\$ (600,000)
% Increase/(Decrease)	-10.62%	3.51%	-39.87%	-17.99%	110.06%	16.21%	-7.32%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ 6,578,636	\$ 6,808,419	\$ 4,093,398	\$ 3,356,409	\$ 7,656,409	\$ 7,600,000	\$ 7,600,000
(Transfer Out)	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 6,578,636</b>	<b>\$ 6,808,419</b>	<b>\$ 4,093,398</b>	<b>\$ 3,356,409</b>	<b>\$ 7,656,409</b>	<b>\$ 7,600,000</b>	<b>\$ 7,600,000</b>
Beginning Fund Balance	-	-	-	-	-	600,000	-
Fiscal Year Transactions	-	-	-	-	600,000	(600,000)	-
Audit Adjustment	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ -</b>

Fund 14: Deferred Maintenance Fund		2022/23 Estimated	2023/24 Adopted Budget	Difference
Object Name				
<b>Beginning Fund Balance</b>		\$ -	\$ -	\$ -
<b>REVENUES</b>				
LCFF Sources (8010-8099)		\$ -	\$ -	\$ -
Federal Revenue Sources (8100-8299)		-	-	-
Other State Revenue (8300-8599)		-	-	-
Other Local Revenue (8600-8799)		2,861	-	(2,861)
<b>Total Revenues</b>		<b>\$ 2,861</b>	<b>\$ -</b>	<b>\$ (2,861)</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)		\$ -	\$ -	\$ -
Classified Salaries (2000-2999)		-	-	-
Employee Benefits (3000-3999)		-	-	-
Books and Supplies (4000-4999)		-	61,600	61,600
Services and Other Operating Expenditures (5000-5999)		3,087,837	4,851,244	1,763,407
Capital Outlay (6000-6999)		271,433	2,143,565	1,872,132
Other Outgo/Debt Service		-	-	-
<b>Total Expenditures</b>		<b>\$ 3,359,270</b>	<b>\$ 7,056,409</b>	<b>\$ 3,697,139</b>
<b>OTHER FINANCING SOURCES/USES</b>				
Transfer In		\$ 3,356,409	\$ 7,656,409	\$ 4,300,000
(Transfer Out)		-	-	-
Sources		-	-	-
Uses		-	-	-
Contributions		-	-	-
<b>Total Other Financing Sources</b>		<b>\$ 3,356,409</b>	<b>\$ 7,656,409</b>	<b>\$ 4,300,000</b>
Audit Adjustment		-	-	-
<b>Ending Fund Balance</b>		<b>\$ -</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>

## 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, Two-Year Projection

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-
Other Local Revenues	74,958	44,561	34,996	34,996	40,000	40,000	40,000
<b>Total Revenues</b>	<b>\$ 74,958</b>	<b>\$ 44,561</b>	<b>\$ 34,996</b>	<b>\$ 34,996</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
\$ Increase/(Decrease)	\$ (16,663)	\$ (30,397)	\$ (9,565)	\$ -	\$ 5,004	\$ -	\$ -
% Increase/(Decrease)	-18.19%	-40.55%	-21.46%	0.00%	14.30%	0.00%	0.00%
<b>EXPENDITURES</b>							
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	102,570	1,012,964	152,907	180,342	202,231	1,341	1,341
Employee Benefits	65,542	515,799	103,566	127,345	187,393	782	782
Books and Supplies	-	-	-	-	-	-	-
Services & Other Operating Expenditures	260,501	(1,314,660)	40,674	133,195	847,288	27,626	27,626
Capital Outlay	55,384	29,819	174,640	61,420	426,834	10,251	10,251
Other Outgo/Debt Service	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 483,997</b>	<b>\$ 243,922</b>	<b>\$ 471,787</b>	<b>\$ 502,302</b>	<b>\$ 1,663,746</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
\$ Increase/(Decrease)	\$ (430,749)	\$ (240,075)	\$ 227,865	\$ 30,515	\$ 1,161,444	\$ (1,623,746)	\$ -
% Increase/(Decrease)	-47.09%	-49.60%	93.42%	6.47%	231.22%	-97.60%	0.00%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	4,216,894	3,807,855	3,608,494	3,171,703	2,623,801	1,000,055	1,000,055
Fiscal Year Transactions	(409,039)	(199,361)	(436,791)	(467,306)	(1,623,746)	(0)	(0)
Audit Adjustment	-	-	-	(80,596)	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 3,807,855</b>	<b>\$ 3,608,494</b>	<b>\$ 3,171,703</b>	<b>\$ 2,623,801</b>	<b>\$ 1,000,055</b>	<b>\$ 1,000,055</b>	<b>\$ 1,000,054</b>

**Fund 40:  
Special  
Reserve Fund  
for Capital  
Outlay**

<b>Object Name</b>	<b>2022/23 Estimated</b>	<b>2023/24 Adopted Budget</b>	<b>Difference</b>
<b>Beginning Fund Balance</b>	<b>\$ 3,171,703</b>	<b>\$ 2,623,801</b>	<b>\$ (547,902)</b>
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Federal Revenue Sources (8100-8299)	-	-	-
Other State Revenue (8300-8599)	-	-	-
Other Local Revenue (8600-8799)	34,996	40,000	5,004
<b>Total Revenues</b>	<b>\$ 34,996</b>	<b>\$ 40,000</b>	<b>\$ 5,004</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	180,342	202,231	21,889
Employee Benefits (3000-3999)	127,345	187,393	60,048
Books and Supplies (4000-4999)	-	-	-
Services and Other Operating Expenditures (5000-5999)	133,195	847,288	714,093
Capital Outlay (6000-6999)	61,420	426,834	365,414
Other Outgo/Debt Service	-	-	-
<b>Total Expenditures</b>	<b>\$ 502,302</b>	<b>\$ 1,663,746</b>	<b>\$ 1,161,444</b>
<b>OTHER FINANCING SOURCES/USES</b>			
Transfer In	\$ -	\$ -	\$ -
(Transfer Out)	-	-	-
Sources	-	-	-
Uses	-	-	-
Contributions	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Audit Adjustment	(80,596)	-	-
<b>Ending Fund Balance</b>	<b>\$ 2,623,801</b>	<b>\$ 1,000,055</b>	<b>\$ (1,623,746)</b>

## 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



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

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-
Other Local Revenues	199,992,870	201,370,551	219,067,665	250,398,575	260,005,331	264,648,371	270,733,826
<b>Total Revenues</b>	<b>\$ 199,992,870</b>	<b>\$ 201,370,551</b>	<b>\$ 219,067,665</b>	<b>\$ 250,398,575</b>	<b>\$ 260,005,331</b>	<b>\$ 264,648,371</b>	<b>\$ 270,733,826</b>
\$ Increase/(Decrease)	\$ 9,428,211	\$ 1,377,681	\$ 17,697,114	\$ 31,330,910	\$ 9,606,756	\$ 4,643,040	\$ 6,085,455
% Increase/(Decrease)	4.95%	0.69%	8.79%	14.30%	3.84%	1.79%	2.30%
<b>EXPENDITURES</b>							
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	1,497,359	1,609,977	1,759,333	2,020,651	2,051,640	2,051,640	2,051,640
Employee Benefits	824,747	833,012	976,294	1,171,551	1,209,363	1,209,363	1,209,363
Books and Supplies	3,201	23	4,909	15,313	19,710	19,710	19,710
Services & Other Operating Expenditures	186,023,174	179,338,298	198,797,234	215,007,217	207,761,736	216,310,127	224,816,962
Capital Outlay	-	-	-	-	-	-	-
Other Outgo/Debt Service	-	-	-	-	-	2,000,000	2,000,000
<b>Total Expenditures</b>	<b>\$ 188,348,481</b>	<b>\$ 181,781,310</b>	<b>\$ 201,537,770</b>	<b>\$ 218,214,732</b>	<b>\$ 211,042,449</b>	<b>\$ 221,590,840</b>	<b>\$ 230,097,675</b>
\$ Increase/(Decrease)	\$ 885,076	\$ (6,567,171)	\$ 19,756,460	\$ 16,676,962	\$ (7,172,283)	\$ 10,548,391	\$ 8,506,835
% Increase/(Decrease)	0.47%	-3.49%	10.87%	8.27%	-3.29%	5.00%	3.84%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ 281,114	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
(Transfer Out)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	-	-
Sources	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ (1,718,886)</b>	<b>\$ 6,000,000</b>	<b>\$ (2,000,000)</b>	<b>\$ (2,000,000)</b>	<b>\$ (2,000,000)</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	30,898,971	40,824,474	66,413,715	81,943,610	106,614,626	153,577,508	196,635,039
Fiscal Year Transactions	9,925,503	25,589,241	15,529,895	30,183,843	46,962,882	43,057,531	40,636,151
Audit Adjustment	-	-	-	(5,512,827)	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 40,824,474</b>	<b>\$ 66,413,715</b>	<b>\$ 81,943,610</b>	<b>\$ 106,614,626</b>	<b>\$ 153,577,508</b>	<b>\$ 196,635,039</b>	<b>\$ 237,271,190</b>

**Fund 67:**  
**Self**  
**Insurance**  
**Fund**

Object Name	2022/23 Estimated	2023/24 Adopted Budget	Difference
<b>Beginning Fund Balance</b>	<b>\$ 81,943,610</b>	<b>\$ 106,614,626</b>	<b>\$ 24,671,016</b>
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Federal Revenue Sources (8100-8299)	-	-	-
Other State Revenue (8300-8599)	-	-	-
Other Local Revenue (8600-8799)	250,398,575	260,005,331	9,606,756
<b>Total Revenues</b>	<b>\$ 250,398,575</b>	<b>\$ 260,005,331</b>	<b>\$ 9,606,756</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	2,020,651	2,051,640	30,989
Employee Benefits (3000-3999)	1,171,551	1,209,363	37,812
Books and Supplies (4000-4999)	15,313	19,710	4,397
Services and Other Operating Expenditures (5000-5999)	215,007,217	207,761,736	(7,245,481)
Capital Outlay (6000-6999)	-	-	-
Other Outgo/Debt Service	-	-	-
<b>Total Expenditures</b>	<b>\$ 218,214,732</b>	<b>\$ 211,042,449</b>	<b>\$ (7,172,283)</b>
<b>OTHER FINANCING SOURCES/USES</b>			
Transfer In	\$ -	\$ -	\$ -
(Transfer Out)	(2,000,000)	(2,000,000)	-
Sources	-	-	-
Uses	-	-	-
Contributions	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ (2,000,000)</b>	<b>\$ (2,000,000)</b>	<b>\$ -</b>
Audit Adjustment	(5,512,827)	-	-
<b>Ending Fund Balance</b>	<b>\$ 106,614,626</b>	<b>\$ 153,577,508</b>	<b>\$ 46,962,882</b>

## 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.

This Fund shows an increase based on estimated costs. The district uses actuarial estimates to forecast liability and makes contributions based on these estimates. Based on these estimates, the district planned an increase in contributions to this fund in the Adopted 2023/24 budget.

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

	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Estimated	2023/24 Adopted	2024/25 Projected	2025/26 Projected
<b>REVENUES</b>							
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-
Other Local Revenues	2,685,784	11,123,667	(8,985,230)	(1,500,000)	2,000,000	2,000,000	2,000,000
Other Sources	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,685,784</b>	<b>\$ 11,123,667</b>	<b>\$ (8,985,230)</b>	<b>\$ (1,500,000)</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>
\$ Increase/(Decrease)	\$ (486,367)	\$ 8,437,883	\$ (20,108,897)	\$ 7,485,230	\$ 3,500,000	\$ -	\$ -
% Increase/(Decrease)	-15.33%	314.17%	-180.78%	-83.31%	-233.33%	0.00%	0.00%
<b>EXPENDITURES</b>							
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-	-
Services & Other Operating Expenditures	43,345	52,833	59,288	54,595	150,000	150,000	150,000
Capital Outlay	-	-	-	-	-	-	-
Other Outgo/Debt Service	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 43,345</b>	<b>\$ 52,833</b>	<b>\$ 59,288</b>	<b>\$ 54,595</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
\$ Increase/(Decrease)	\$ 6,202	\$ 9,488	\$ 6,455	\$ (4,693)	\$ 95,405	\$ -	\$ -
% Increase/(Decrease)	16.70%	21.89%	12.22%	-7.92%	174.75%	0.00%	0.00%
<b>OTHER FINANCING SOURCES/USES</b>							
Transfer In	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
(Transfer Out)	-	-	-	-	-	-	-
Sources	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>
Beginning Fund Balance	48,711,652	54,854,091	69,424,925	63,880,407	65,825,812	71,175,812	76,525,812
Fiscal Year Transactions	6,142,439	14,570,834	(5,544,518)	1,945,405	5,350,000	5,350,000	5,350,000
Audit Adjustment	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 54,854,091</b>	<b>\$ 69,424,925</b>	<b>\$ 63,880,407</b>	<b>\$ 65,825,812</b>	<b>\$ 71,175,812</b>	<b>\$ 76,525,812</b>	<b>\$ 81,875,812</b>

Fund 71: Retiree Benefit Fund		2022/23 Estimated	2023/24 Adopted Budget	Difference
Object Name				
Beginning Fund Balance		\$ 63,880,407	\$ 65,825,812	\$ 1,945,405
REVENUES				
LCFF Sources (8010-8099)		\$ -	\$ -	\$ -
Federal Revenue Sources (8100-8299)		-	-	-
Other State Revenue (8300-8599)		-	-	-
Other Local Revenue (8600-8799)		(1,500,000)	2,000,000	3,500,000
Total Revenues		\$ (1,500,000)	\$ 2,000,000	\$ 3,500,000
EXPENDITURES				
Certificated Salaries (1000-1999)		\$ -	\$ -	\$ -
Classified Salaries (2000-2999)		-	-	-
Employee Benefits (3000-3999)		-	-	-
Books and Supplies (4000-4999)		-	-	-
Services and Other Operating Expenditures (5000-5999)		54,595	150,000	95,405
Capital Outlay (6000-6999)		-	-	-
Other Outgo/Debt Service		-	-	-
Total Expenditures		\$ 54,595	\$ 150,000	\$ 95,405
OTHER FINANCING SOURCES/USES				
Transfer In		\$ 3,500,000	\$ 3,500,000	\$ -
(Transfer Out)		-	-	-
Sources		-	-	-
Uses		-	-	-
Contributions		-	-	-
Total Other Financing Sources		\$ 3,500,000	\$ 3,500,000	\$ -
Audit Adjustment		-	-	-
Ending Fund Balance		\$ 65,825,812	\$ 71,175,812	\$ 5,350,000

## Debts/General Obligations Bonds

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

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

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

## Bond Market

Municipal bond interest rates have experienced significant volatility, and until recently had remained at historic lows. With recent inflationary pressures, and the Federal Reserve increasing interest rates, the U.S dollar has increased in value and the stock market has lost significant value.

Bonds and interest rates have an inverse correlation: as interest rates increase, bond prices fall. However, the more the Federal Reserve hikes interest rates, the better it is for municipal bond investors.

Municipal Bonds (or “munis”) have long been thought of as among the safest, most tax efficient debt investments available. When a bond is issued it has a “coupon rate” that is based on the current federal funds rate; changes to interest rates initiated by the Federal Reserve can cause the values of existing bonds to increase or decrease. If a bond is issued with a 4% coupon rate and the interest rate rises, the bond would automatically decrease in value if a new bond was issued with a higher coupon rate of 6%. This reduction in value compensates investors for purchasing a bond with lower interest payments than the newly issued bonds. Conversely, if interest rates decrease and new bonds are issued at lower coupon rates, the market value of the original bond increases.

The tax benefit for investing in municipal bonds is that any interest earned is not subject to federal income taxes.

In some cases, the District can take advantage of “refunding opportunities” which allow the issuer to “refund” and “replace” a bond issue with a lower coupon rate, resulting in an interest savings in the amount of the coupon rate differential. This usually occurs when the interest rates are sufficiently less than the coupon rate on the old bond or interest rates in the market have risen above the coupon rates on the old bond.

Since neither of the scenarios mentioned above exist in the current market, the district does not currently have any bond refinancing opportunities which could produce debt service savings.

Source: [Invest in Municipal Bonds During Rate Hikes \(investopedia.com\)](https://www.investopedia.com/articles/bonds/04/invest-in-municipal-bonds-during-rate-hikes.asp)



## Debts Issued by the District

The district has the following debt outstanding:

### Lease Revenue Bonds ("LRB")

Issue	Date Issued	Maturity	Issue Amount	Outstanding
LRB, 2020 Refunding <sup>(1)</sup>	September 2020	June 2036	\$ 6,750,000	\$ 5,395,000
<b>Total</b>			<b>\$ 6,750,000</b>	<b>\$ 5,395,000</b>

### Bond Repayment Schedule

Fiscal Year	Principal	Interest	Total
2023/24	\$ 36,680,063	\$ 24,778,916	\$ 61,458,979
2024/25	32,869,725	23,608,828	56,478,554
2025/26	21,884,012	22,572,301	44,456,312
2026/27	19,628,588	22,418,524	42,047,112
2027/28	19,952,040	23,115,963	43,068,003
2028/29	21,640,259	22,852,907	44,493,167
2029/30	22,892,406	22,789,335	45,681,742
Thereafter	662,825,030	334,151,195	996,976,225
<b>Total</b>	<b>\$ 838,372,124</b>	<b>\$ 496,287,970</b>	<b>\$ 1,334,660,094</b>

\*As of 6/12/2023

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	
2022/23 Total Assessed Value <sup>(1)</sup>	\$ 25,887,958,933
Statutory Debt Limit Factor	x 4.00%
Bonding Capacity	1,035,518,357
Outstanding General Obligation Bonds	(823,886,521) <sup>(2)</sup>
Available Bonding Capacity	\$ 211,631,836

<sup>(1)</sup>Subject to confirmation by the County Auditor-Controller. Does not include unitary assessed values.  
<sup>(2)</sup> Pursuant to Section 53560 of the California Government Code, the District’s 2016 GO Refunding Bonds, Series B are not calculated as outstanding for bonding capacity purposes while the refunded Election 2010, Series C GO Bonds are included.

Debt Overview

The District has five voter-approved bond measured 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
  - ◆ \$120 million unissued

## Measure M

Measure M was approved by 59.77% of the voters on March 3, 2020. It authorizes 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. *This is currently Fresno Unified's only general obligation bond with unissued bonds remaining.*

Measure M is structured to maintain the current tax rate of \$60.00 per \$100,000 of assessed valuation. The district has kept its commitment to the community; the tax rate has been stable for ten consecutive years. On August 16, 2022, Fresno Unified School District completed a successful sale of the General Obligation Bonds, Election of 2020, Series B for \$125 million. These bonds were issued to provide funds for educational facility improvements approved under Measure M. Despite the interest rates being higher than when the original bond sale occurred in June 2021, the district received significantly higher demand than was expected. The final all-inclusive rate was 4.07%, which resulted in \$29.5 million lower borrowing costs; a very successful outcome for taxpayers.

## Measure X

Measure X is structured to maintain the current tax rate of \$188.86 per \$100,000 of assessed valuation. The district has kept its commitment to the community; the tax rate has been stable for ten consecutive years. There have been several bond issuances since the approval of Measure X in 2016. Most recently, the district was able to issue a sale of 2021 refunding General Obligation Bonds to refinance the existing Measure X bonds. The sale resulted in a very low all-inclusive interest cost of 2.86% which replaced the bonds' average interest rate of 4.38%. This difference in the interest rate will result in a significant benefit to taxpayers.

The following charts recap our current bonds, total obligations, and balances. As you will see, Measure X is almost completely expended and Measure M will be exhausted within the next two years.

### Measure M Summary

	Measure M Obligations to date	Leveraged Federal Funding	Leveraged State Funding	Total Project Obligations
<b>Total Approved</b>	<b>\$ 325,000,000</b>			
Projects Planned or in Design	\$ 10,077,751	\$ -	\$ 877,380	\$ 10,955,131
Projects in Construction	83,467,271	-	12,307,179	95,774,450
Completed Projects	22,875,457	-	-	22,875,457
<b>Total</b>	<b>\$ 116,420,479</b>	<b>\$ -</b>	<b>\$ 13,184,559</b>	<b>\$ 129,605,038</b>

<b>Total Remaining (May 2023)</b>	<b>\$ 208,579,521</b>
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### Measure X Summary

	Measure X Obligations to date	Leveraged Federal Funding	Leveraged State Funding	Total Project Obligations
<b>Total Approved</b>	<b>\$ 225,000,000</b>			
Projects Planned or in Design	\$ 3,202,416	\$ -	\$ -	\$ 3,202,416
Projects in Construction	5,878,812	-	-	5,878,812
Completed Projects	207,327,944	-	7,964,123	215,292,067
<b>Total</b>	<b>\$ 216,409,172</b>	<b>\$ -</b>	<b>\$ 7,964,123</b>	<b>\$ 224,373,295</b>

<b>Total Impact to Measure X (May 2023)</b>	<b>\$ 8,590,828</b>
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## General Obligation ("GO") Bonds

Issue	Date Issued	Maturity	Issue Amount	Outstanding
2002 GO Refunding Bonds, Series A	December 2002	August 2026	\$ 65,485,000	\$ 13,450,000
2004 GO Refunding Bonds, Series B	November 2004	August 2027	58,040,000	13,470,000
GO Bonds, Election of 2001, Series F <sup>(1)</sup>	December 2009	August 2025	29,429,022	8,029,130
GO Bonds, Election of 2010, Series E	September 2015	August 2045	54,998,095	17,624,707
GO Bonds, Election of 2010, Series C <sup>(2)</sup>	August 2013	August 2023	54,997,540	45,105,385
2016 GO Refunding Bonds, Series B <sup>(3)</sup>	October 2016	August 2046	59,590,988	-
2015 GO Refunding Bonds	July 2015	August 2030	14,555,000	9,715,000
GO Bonds, Election of 2010, Series F	October 2016	August 2041	30,010,000	25,890,000
2016 GO Refunding Bonds, Series A	October 2016	August 2041	60,480,000	60,480,000
GO Bonds, Election of 2016, Series B	August 2019	August 2043	75,000,000	53,840,000
2019 GO Refunding Bonds	October 2019	August 2041	103,738,005	103,738,005
2020 GO Refunding Bonds	September 2020	August 2047	92,615,000	91,210,000
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	41,620,000
GO Bonds, Election of 2020, Series A	June 2021	August 2055	80,000,000	65,740,000
2021 GO Refunding Bonds, Series A	December 2021	August 2029	30,290,000	69,705,000
2021 GO Refunding Bonds, Series B	December 2021	August 2045	70,360,000	25,900,000
GO Bonds, Election of 2020, Series B	August 2022	August 2055	125,000,000	119,355,000
GO Bonds, Election 2016, Series A	May 2016	August 2046	59,996,623	22,719,294
<b>Total</b>			<b>\$ 1,154,585,273</b>	<b>\$ 823,886,521</b>

<sup>(1)</sup> 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.

<sup>(2)</sup> Maturity date reflects the redemption date resulting from the 2016 GO Refunding Bonds, Series B.

<sup>(3)</sup> Pursuant to Section 53560 of the Government Code of the State of California, the District's 2016 GO Refunding Bonds, Series B constitute special obligations and are not included in any computation of general obligation indebtedness of the District until their respective crossover date. The refunded bonds are still included in the computation of general obligation indebtedness of the District until their respective crossover date.

## District Credit Ratings

The three major credit rating agencies are Moody's, Standard & Poor's, and Fitch. Districts are rated on:

1. Local economy/tax base (30% of rating)
2. District finances (30% of rating)
3. District debt/pension obligations (20% of rating)
4. District management (20% of rating)

Based on that information, districts are assigned a rating in accordance with the respective rating scale. The District's current ratings are 'Aa3' from Moody's (as of February 1, 2023) and 'A+' from Standard & Poor's (as of April 6, 2023). The District does not have a Fitch rating.

	Moody's	Standard & Poor's	Fitch	Rating Description
Investment grade	Aaa	AAA	AAA	Prime
	Aa1	AA+	AA+	High grade
	Aa2	AA	AA	
	Aa3	AA-	AA-	
	A1	A+	A+	Upper medium grade
	A2	A	A	
	A3	A-	A-	
	Baa1	BBB+	BBB+	Lower medium grade
	Baa2	BBB	BBB	
	Baa3	BBB-	BBB-	
Non-Investment grade	Ba1	BB+	BB+	Speculative
	Ba2	BB	BB	
	Ba3	BB-	BB-	
	B1	B+	B+	Highly speculative
	B2	B	B	
	B3	B-	B-	
	Caal & below	CCC+ & below	CCC & below	Extremely speculative/Default

### **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



## 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

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	\$	71,175,812
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#### OPEB Liabilities:

Total OPEB liability	\$	1,051,184,852
OPEB plan fiduciary net position	\$	71,175,812
Total/Net OPEB liability	\$	980,009,040

		Budget Year 2023/24		2024/25		2025/26
<b>OPEB Contributions:</b>						
OPEB actuarially determined contribution	\$	66,541,192	\$	66,541,192	\$	66,541,192
OPEB amount contributed	\$	53,540,939	\$	54,429,595	\$	55,715,127
Cost of OPEB benefits	\$	50,815,371	\$	52,729,282	\$	55,022,853
Number of retirees receiving OPEB benefits	\$	5,513.00	\$	5,513.00	\$	5,513.00



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## 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 chart below tracks the assessed value changes within Fresno Unified.

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

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

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

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

## Alternative Tax Collection Method and Apportionment

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.

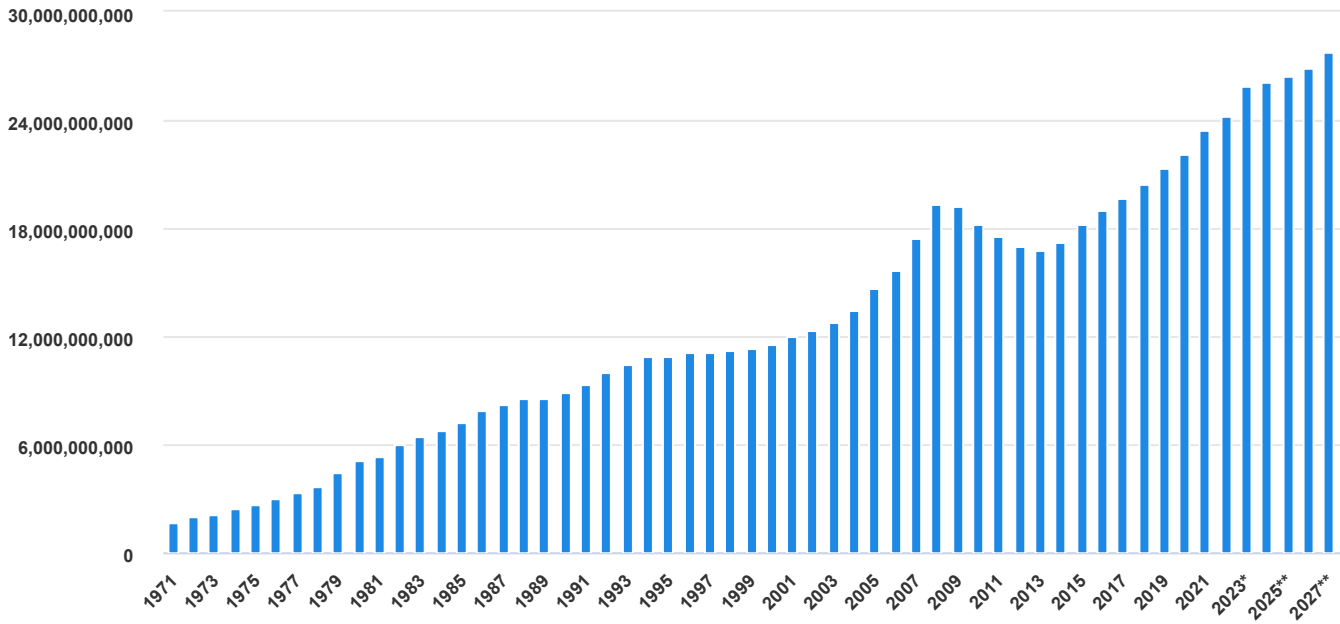
### Fresno Unified Historical Assessed Value

FY	Total Assessed Value
1970	\$ 1,548,747,692
1971	\$ 1,613,555,364
1972	\$ 1,968,123,028
1973	\$ 2,165,586,820
1974	\$ 2,427,079,504
1975	\$ 2,652,455,584
1976	\$ 2,948,197,404
1977	\$ 3,312,271,592
1978	\$ 3,618,608,472
1979	\$ 4,453,081,072
1980	\$ 5,057,205,316
1981	\$ 5,308,174,024
1982	\$ 5,970,919,292
1983	\$ 6,398,607,292
1984	\$ 6,727,660,362
1985	\$ 7,211,838,631
1986	\$ 7,892,076,356
1987	\$ 8,214,436,317
1988	\$ 8,518,064,237
1989	\$ 8,582,542,291
1990	\$ 8,896,369,775
1991	\$ 9,337,455,381
1992	\$ 9,952,878,714
1993	\$ 10,443,669,668
1994	\$ 10,838,947,183
1995	\$ 10,842,817,846
1996	\$ 11,072,819,742
1997	\$ 11,106,350,174
1998	\$ 11,211,549,660

FY	Total Assessed Value
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**	\$ 26,146,838,522
2025**	\$ 26,408,306,908
2026**	\$ 26,936,473,046
2027**	\$ 27,744,567,237

\*Estimated, \*\*Projected

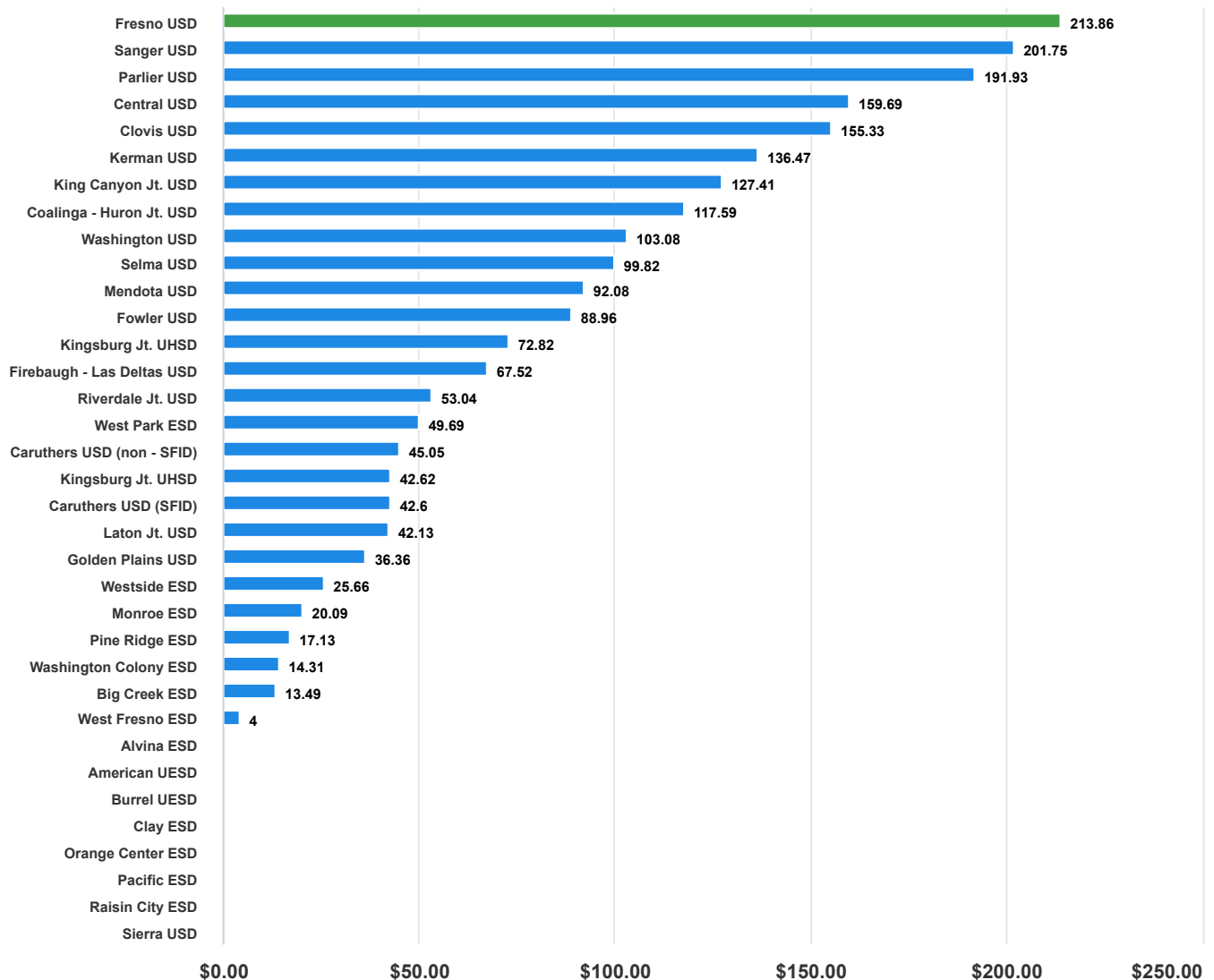
Fresno Unified Historical Assessed Value



\*\*Projected

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

### 2022/23 Fresno County K-12 Tax Rates (Bond Interest & Redemption only) \*



\*Values reflect \$ per \$1000 of assessed value



### Summary of Property Tax Rates-\$1 per \$1000 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
2017/18	\$ 1.00000	\$ 0.032438	\$ 0.188834	\$ 0.025934	\$1.24721	\$139,966.00	\$ 1,745.66
2018/19	\$ 1.00000	\$ 0.032438	\$ 0.188834	\$ 0.022966	\$1.24424	\$145,755.00	\$ 1,813.54
2019/20	\$ 1.00000	\$ 0.032438	\$ 0.188834	\$ 0.025786	\$1.24706	\$154,112.00	\$ 1,921.87
2020/21	\$ 1.00000	\$ 0.032438	\$ 0.213864	\$ 0.025672	\$1.27197	\$166,287.00	\$ 2,115.13
2021/22	\$ 1.00000	\$ 0.032438	\$ 0.213864	\$ 0.018088	\$1.26439	\$173,987.00	\$ 2,199.87
2022/23	\$ 1.00000	\$ 0.032438	\$ 0.213864	\$ 0.018088	\$1.26439	\$187,024.00	\$ 2,364.71
2023/24	\$ 1.00000	\$ 0.032438	\$ 0.213864	\$ 0.018088	\$1.26439	\$188,894.24	\$ 2,388.36
2024/25	\$ 1.00000	\$ 0.032438	\$ 0.213864	\$ 0.018088	\$1.26439	\$192,672.12	\$ 2,436.13
2025/26	\$ 1.00000	\$ 0.032438	\$ 0.213864	\$ 0.018088	\$1.26439	\$198,452.29	\$ 2,509.21
2026/27	\$ 1.00000	\$ 0.032438	\$ 0.213864	\$ 0.018088	\$1.26439	\$204,405.86	\$ 2,584.49

2023/24 - 2026/27 AV Estimates using district's projected AV growth rates (see next page)

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

## Tax Rates

### Projected Tax Rates

The District's projected bond tax rate for the 2023/24 fiscal year is .21386% or \$213.86 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:

- 1.0% in 2023/24
- 2.0% in 2024/25
- 3.0% thereafter
- 2.0% secured tax delinquency per Fresno County Auditor-Controller
- No supplemental tax collections (which typically lower the annual tax rate)

## Enrollment Trends Statewide

The state of California experienced its 5th consecutive decrease in total Public K-12 Enrollment during the 2021/22 school year (last certified data). The Department of Finance for the State of California projects that if the trend continues, the state will drop another 8.8% by the 2030/31 school year. These projections are based on fertility and migration projections for the state.

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

\*[Public K-12 Graded Enrollment | Department of Finance \(ca.gov\)](https://www.ca.gov/publications/publications/Pages/2021-22-Statewide-School-Enrollment-Data-Year-2022.aspx)

[2021-22 Statewide School Enrollment Data - Year 2022 \(CA Dept of Education\)](#)



## Fresno Unified Enrollment Projection Methodology

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

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

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

\*A child is eligible for TK:

- In 2023/24 if they turn 5 years old between September 2, 2023 and April 2, 2024
- In 2024/25 if they turn 5 years old between September 2, 2024 and June 2, 2025
- In 2025/26 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

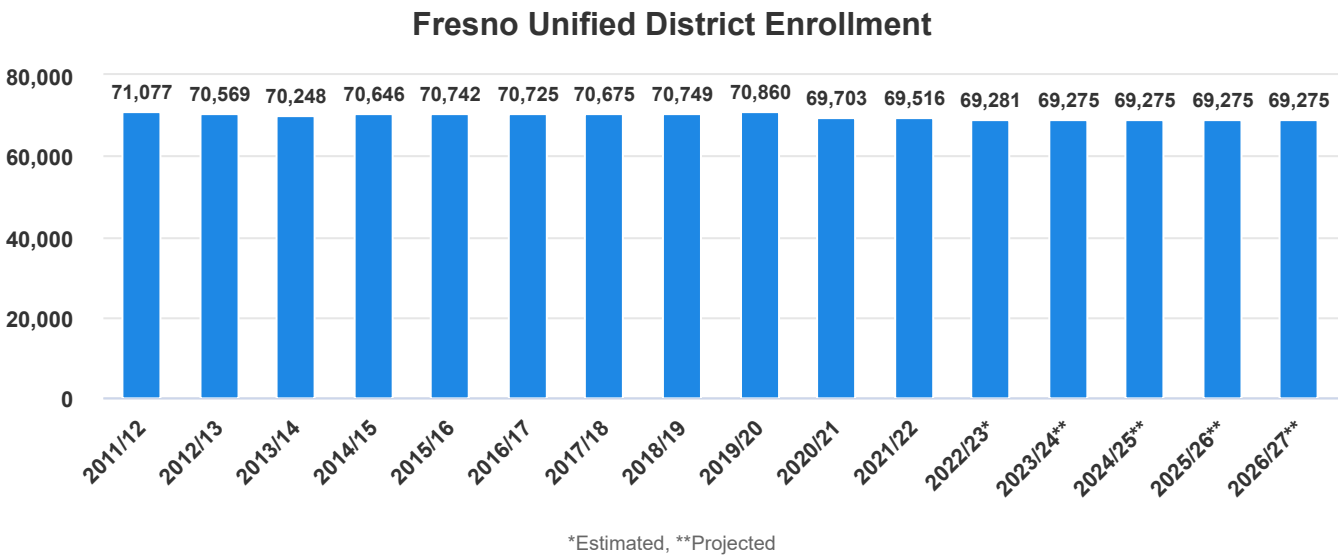
charter schools) of 69,275 for 2023/24 which is a decline of 164 students from the 2022/2023 enrollment. Future enrollments are anticipated to be flat as the TK eligible-age expansion continues to roll out and as COVID wanes and more students return to in-person learning.

**Source:** ODELL Planning & Research, Inc



Student Enrollment

The district has experienced relatively flat enrollment for the past four years and anticipates a similar trend for the multi-year projections. For this reason, the district is planning the enrollment flat in future years until trend dictates otherwise.



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



## Fresno Unified School District School Listing and Enrollment

Elementary School	Address	2023/24 Projected Enrollment
Addams	2117 W. McKinley Ave., Fresno, CA 93728	821
Addicott*	4784 E. Dayton Ave., Fresno, CA 93726	41
Anthony	1542 E. Webster St., Fresno, CA 93728	433
Ayer	5272 E. Lowe Ave., Fresno, CA 93727	569
Aynesworth	4765 E. Burns Ave., Fresno, CA 93725	548
Bakman	580 N. Helm Ave., Fresno, CA 93727	716
Balderas	4625 E. Florence Ave., Fresno, CA 93725	645
Birney	3034 E. Cornell Ave., Fresno, CA 93703	696
Bullard Talent	4950 N. Harrison Ave., Fresno, CA 93704	736
Burroughs	166 N. Sierra Vista Ave., Fresno, CA 93702	723
Calwa	4303 E. Jensen Ave., Fresno, CA 93704	594
Centennial	3830 E. Saginaw Way, Fresno, CA 93726	724
Columbia	1025 S. Trinity St., Fresno, CA 93706	517
Del Mar	4122 N. Del Mar Ave., Fresno, CA 93704	519
Easterby	5211 E. Tulare Ave., Fresno, CA 93727	701
Eaton	1451 E. Sierra Ave., Fresno, CA 93710	493
Ericson	4774 E. Yale Ave., Fresno, CA 93703	733
Ewing	4873 E. Olive Ave., Fresno, CA 93727	830
Figarden	6235 N. Brawley Ave., Fresno, CA 93722	585
Fremont	1005 W. Weldon Ave, Fresno, CA 93705	424
Gibson	1266 W. Barstow Ave, Fresno, CA 93711	413
Greenberg	5081 E. Lane Ave, Fresno, CA 93727	551
Hamilton	102 E. Clinton, Fresno, CA 93704	794
Heaton	1533 N. San Pablo Ave, Fresno, CA 93728	502
Herrera	5090 East Church Ave, Fresno, CA 93725	602
Hidalgo	3550 E. Thomas, Fresno, CA 93702	574
Holland	4676 N. Fresno St, Fresno, CA 93726	410
Homan	1602 W. Harvard, Fresno, CA 93705	560
Jackson	3750 E. Platt Ave, Fresno, CA 93702	369
Jefferson	202 N. Mariposa, Fresno, CA 93701	446
King	1001 E. Florence Ave, Fresno, CA 93706	591
Kirk	2000 E. Belgravia Ave, Fresno, CA 93706	392



Elementary School	Address	2023/24 Projected Enrollment
Kratt	650 W. Sierra Ave, Fresno, CA 93704	581
Lane	4730 E. Lowe Ave, Fresno, CA 93702	569
Lawless	5255 N. Reese, Fresno, CA 93722	616
Leavenworth	4420 E. Thomas Ave, Fresno, CA 93702	762
Lincoln	1100 E. Mono, Fresno, CA 93706	484
Lowell	171 N. Poplar Ave, Fresno, CA 93701	330
Malloch	2251 W. Morris Ave, Fresno, CA 93711	462
Manchester GATE	2307 E. Dakota Ave, Fresno, CA 93726	675
Mayfair	3305 E. Home, Fresno, CA 93703	591
McCardle	577 E. Sierra Ave, Fresno, CA 93710	465
Muir	410 E. Dennett Ave, Fresno, CA 93728	463
Norseman	4636 E. Weldon Ave, Fresno, CA 93703	662
Olmos	550 S. Garden, Fresno, CA 93727	580
Phoenix Elementary Academy**	3335 N. Arthur Ave, Fresno, CA 93705	19
Powers-Ginsburg	110 E. Swift, Fresno, CA 93704	425
Pyle	4140 N. Augusta Ave, Fresno, CA 93726	706
Robinson	555 E. Browning, Fresno, CA 93710	478
Roeding	1225 W. Dakota Ave, Fresno, CA 93705	657
Rowell	3460 E. McKenzie, Fresno, CA 93702	600
Slater	4472 N. Emerson Ave, Fresno, CA 93705	668
Starr	1780 W. Sierra, Fresno, CA 93711	335
Storey Elementary	5250 E. Church Ave, Fresno, CA 93725	541
Sunset	1755 S. Crystal Ave, Fresno, CA 93706	397
Tatarian	7120 N. Valentine Ave., Fresno, CA 93711	479
Thomas	4444 N. Millbrook Ave, Fresno, CA 93726	781
Turner	5218 E. Clay Ave, Fresno, CA 93727	604
Vang Pao	4100 East Heaton Ave., Fresno, CA 93702	813
Viking	4251 N. Winery, Fresno, CA 93726	713
Vinland	4666 N. Maple Ave, Fresno, CA 93726	500
Wawona K-8 (DI & boundary)	4524 N. Thorne, Fresno, CA 93704	718
Webster	2600 E. Tyler Ave, Fresno, CA 93701	302
Williams	525 W. Saginaw Way, Fresno, CA 93705	640
Wilson	2131 W. Ashlan Ave, Fresno, CA 93705	656
Winchell	3722 E. Lowe Ave, Fresno, CA 93702	673

<b>Elementary School</b>	<b>Address</b>	<b>2023/24 Projected Enrollment</b>
Wishon	3857 E. Harvard Ave, Fresno, CA 93703	495
Wolters	5174 N. First St, Fresno, CA 93710	403
Yokomi	2323 E. McKenzie, Fresno, CA 93701	715

<b>Middle School</b>	<b>Address</b>	<b>2023/24 Projected Enrollment</b>
Ahwahnee Middle	1127 E. Escalon Ave., Fresno, CA 93710	688
Baird Middle	5500 N. Maroa Ave., Fresno, CA 93704	609
Computech Middle	555 E. Belgravia Ave., Fresno, CA 93706	800
Cooper Middle	2277 W. Bellaire Way, Fresno, CA 93705	556
Fort Miller Middle	1302 E. Dakota Ave, Fresno, CA 93704	601
Gaston Middle	1100 E. Church Ave, Fresno, CA	888
Kings Canyon Middle	5117 E. Tulare Ave, Fresno, CA 93727	924
Scandinavian Middle	3216 N. Sierra Vista, Fresno, CA 93726	765
Sequoia Middle	4050 E. Hamilton, Fresno, CA 93702	874
Tehipite Middle	630 N. Augusta, Fresno, CA 93701	450
Tenaya Middle	1239 W. Mesa, Fresno, CA 93711	815
Terronez Middle	2300 S. Willow, Fresno, CA 93725	685
Tioga Middle	3232 E. Fairmont Ave, Fresno, CA 93726	699
Yosemite Middle	1292 N. 9th St, Fresno, CA 93703	684

<b>High School</b>	<b>Address</b>	<b>2023/24 Projected Enrollment</b>
Adult Transition Program**	3132 E. Fairmont, Fresno 93726	171
Bullard High	5445 N. Palm Ave., Fresno, CA 93704	2435
Cambridge Cont. High**	1001 S. Chestnut Ave., Fresno, CA 93727	356
Design Science HS	2004 E Cambridge Ave., Fresno, CA 93703	244
DeWolf Cont. High**	2445 W. Dakota Ave., Fresno, CA 93705	150
Duncan PolyTech High	4330 E. Garland Ave., Fresno, CA 93726	1182
Edison High	540 E. California Ave., Fresno, CA 93706	2456
Fresno High	1839 N. Echo Ave, Fresno, CA 93704	2113
Fulton*	3058 N Millbrook Ave. Fresno, CA 93703	19
Hoover High	5550 N. First St, Fresno, CA 93710	1996
JE Young Academic High**	822 N. Abby, Fresno, CA 93701	448

High School	Address	2023/24 Projected Enrollment
JE Young Academic Center (eLearn)**	822 N. Abby Street, Fresno, CA 93701	1475
McLane High	2727 N. Cedar Ave, Fresno, CA 93703	1949
Patino High	2000 E. Cambridge Ave, Fresno, CA 93703	242
Phoenix Secondary**	5090 E. Church Ave., Fresno, CA 93725	58
Rata*	1373 W. Mesa, Fresno, CA 93711	40
Roosevelt High	4250 E. Tulare St, Fresno, CA 93702	2183
Sunnyside High	1019 S. Peach Ave, Fresno, CA 93727	2910
<b>Total Enrollment-LCFF funding</b>		<b>69,275</b>

**Pre-K not Included in Total**

\*Special Ed Schools

\*\*Alternative Education Schools (JE Young High/Academic Center combine in count)

For Information only Pre-Schools (free-standing)	Address	Not included in District totals for funding
Duncan Preschool	4330 E. Garland Ave., Fresno, CA 93726	21
Heaton CDC	1307 E. Home Fresno, CA 93728	33
King CDC	1001 E. Florence Fresno, CA 93706	35
Roosevelt PACE	4250 E. Tulare St, Fresno, CA 93702	17
Scandinavian Child-Center	3350 N. Sierra Vista Fresno, CA 93701	30
Webster CDC	2600 E. Tyler Fresno, CA 93701	23
Lori Ann Infant Center		578
LaVera Williams Early Learning Center		53
<b>Total Pre-school enrollment</b>		<b>790</b>

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 Governor's Budget addressed these potential LCFF ADA funding losses with a "Loss Mitigation" plan:

ADA can be reported using one of the following methods:

1. Current-year ADA
2. Prior-year ADA
3. Computed average ADA using the three most recent prior years' ADA

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 lower socioeconomic families. Other studies have found a strong relationship between sixth-grade attendance and the percentage of student's 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.

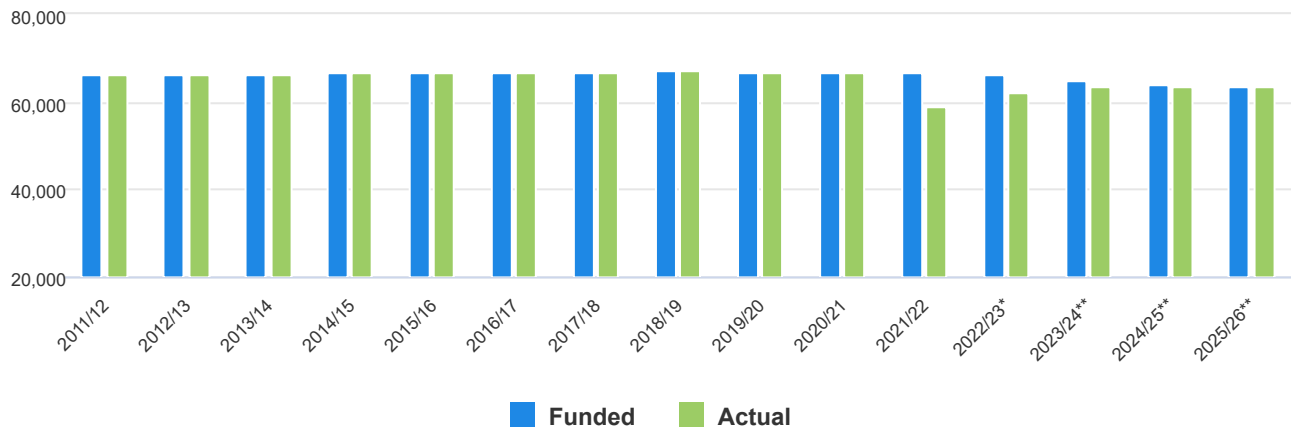


### Average Daily Attendance

SY	Funded	Actual
2011/12	66,345	66,345
2012/13	66,286	66,286
2013/14	66,348	66,348
2014/15	66,535	66,535
2015/16	66,598	66,598
2016/17	66,736	66,736
2017/18	66,714	66,714
2018/19	67,045	67,045
2019/20	66,930	66,930
2020/21	66,930	66,904
2021/22	66,881	58,744
2022/23*	66,434	62,330
2023/24**	64,916	63,735
2024/25**	63,866	63,635
2025/26**	63,551	63,535

\*Estimated, \*\*Projected

### ADA, Funded vs Actual



\*Estimated, \*\*Projected

## Options for Families

Fresno Unified is pleased to offer a variety of school choice options that allow for families to attend a school beyond their neighborhood school or to select a school close to their employment within Fresno Unified School District boundaries (E.C. 48204(b)). Families may request a school option by utilizing the Transfer Request Form. Requests may be made throughout the year; however, requests received before December 2, 2022 receive priority. Transfers granted are valid through the highest grade at the school. New transfers are required when entering the next school level (for example, when going from elementary to middle school, or from middle school to high school).

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



**My Address**



**My Neighborhood School**

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

### **Intra-District transfers:**

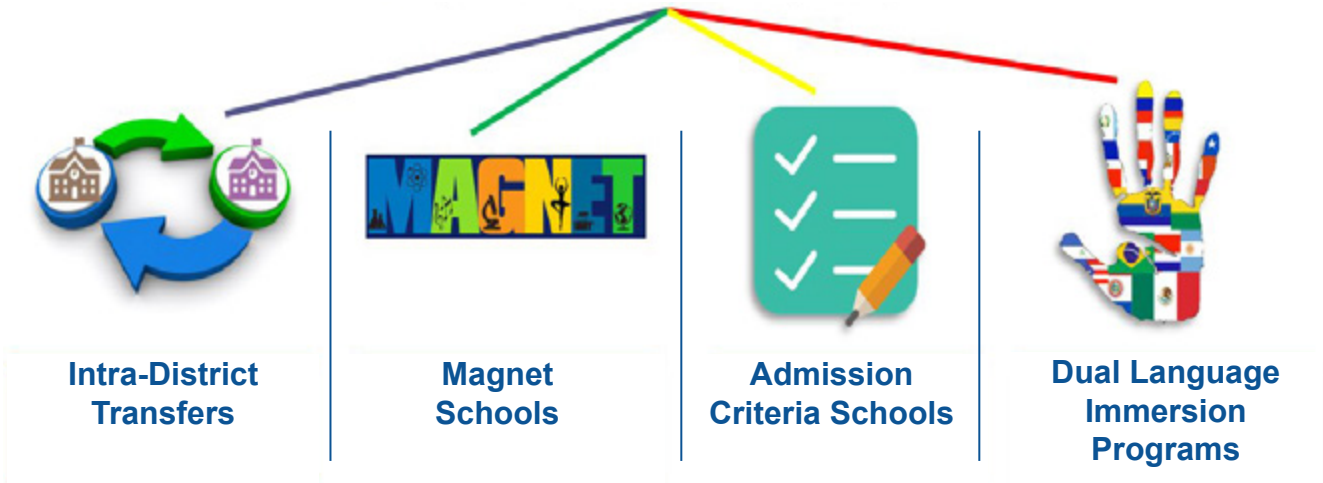
- Transfers to other neighborhood schools that are outside of the student's attendance boundary.
- Transfers are granted based on available space.
- Transfers are good to the highest grade at the school level.



Magnet School Transfer:

- Magnet Schools are schools without an attendance boundary and designed to offer special instruction and programs in order to attract a more diverse student body from throughout the district.
- There are 12 magnet school options across all grade levels.
- Themes offered range from performing and visual arts, science, medical, applied technology, and global and international studies.
- Transportation is provided.
- Selection is based upon a computerized random lottery selection.

There are Four Transfer Options:



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

**Admission Criteria Schools:**

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

School	Program Type	Selection Criteria
Manchester 2-6	GATE Admission Criteria	Certified GATE Lottery
Yokomi 2-6	GATE Admission Criteria	Certified GATE Lottery
Computech 7-8	Science/Technology Admission Criteria	Academic criteria ranking
Computech 9-12	Science/Technology Admission Criteria	Academic criteria Application Packet
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.
  - ◆ Those that have a boundary and are only available to students attending the neighborhood school.
- 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.
- Preference is given to siblings to support language acquisition.
- In addition to the Dual Immersion programs below, the following school sites have site-based Dual Immersion programs:
  - ◆ Burroughs
  - ◆ Calwa
  - ◆ Centennial
  - ◆ Herrera
  - ◆ Jackson
  - ◆ Lane
  - ◆ Roeding
  - ◆ Rowell

School	Program Type	Selection Criteria
Ewing PK-6	Dual Language Immersion Spanish/English	Classes filled 50% English, 50% Spanish Lottery Preference is given to siblings to support language acquisition
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
  - ◆ Heavy Truck
  - ◆ Construction
  - ◆ Welding Fabrication
  - ◆ Manufacturing and Product Development
  - ◆ 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 form is available in English, Spanish or Hmong. Once complete, the form should be mailed or delivered to the Transfers Office located at 4120 N First Street, Fresno Ca 93726.

Transfer forms are available online at:

<https://www.fresnounified.org/dept/stafed/transfers/IntraDistrict%20%20Employment%20Transfer/Forms/AllItems.aspx>.

School Choice Timeline

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





## Staffing by Full Time Equivalent (FTE)

FTE by Defined Employee Group	Category	2018	2019	2020	2021	2022	2023	2024*
Craft Worker Building Trades	Plant & Maintenance Support	32.00	33.00	33.00	34.00	34.00	34.00	35.00
Crafts in FTA-BTU	Plant & Maintenance Support	107.00	111.00	118.00	117.00	117.00	119.00	138.00
Fresno Teachers Association	Certificated Teachers	3,819.63	3,998.57	4,035.75	4,017.84	4,238.75	4,249.11	4,250.24
Not Represented Confidential	Confidential Administrative Support	20.06	20.06	18.06	19.06	19.06	20.06	22.06
Not Represented Management	Management & Administration	677.40	712.12	753.22	766.47	914.57	1,046.62	1,096.22
Not Represented Supervisory	Supervisors	62.50	65.50	59.80	57.50	53.50	60.50	68.50
Operations SEIU	Operations Support	599.25	605.75	612.44	613.44	619.31	637.81	659.31
White Collar CSEA 125	Classified Employees	1,908.55	1,947.50	1,980.19	1,962.91	2,228.05	2,366.64	2,541.15
<b>Grand Total</b>		<b>7,226.39</b>	<b>7,493.50</b>	<b>7,610.46</b>	<b>7,588.22</b>	<b>8,224.24</b>	<b>8,533.74</b>	<b>8,810.48</b>

\*2024 Budgeted FTE

FTE is for General Fund, Budgeted Positions (Regular)

Full Time Equivalent (FTE) by Function	2018	2019	2020	2021	2022	2023	2024*
Ancillary Services	58.65	54.84	55.24	54.40	139.66	239.00	310.65
Attendance & Social Work Services	191.64	221.84	240.05	237.65	345.01	400.27	395.77
Board & Superintendent	23.06	23.06	23.06	26.06	23.06	26.06	27.06
Community Services	13.60	20.65	20.34	41.23	38.01	16.06	15.81
Enterprise	8.20	9.80	8.75	9.48	8.47	8.36	8.34
Guidance & Counseling Services	115.19	117.51	120.55	119.05	152.20	156.14	157.89
Health Services	121.79	132.35	134.60	140.60	149.60	149.83	177.58
In House Instructional Staff Development	12.50	12.25	14.75	14.75	16.75	17.00	17.00
Information Technology Combined	52.00	68.25	68.25	70.25	71.81	79.00	80.00
Instruction	3323.60	3448.08	3452.05	3382.75	3517.25	3522.90	3502.13
Instructional Administration of Special Projects	18.93	20.68	22.24	20.34	20.95	21.45	22.95
Instructional Library, Media & Technology	148.79	131.98	126.94	137.94	156.75	158.94	163.69
Instructional Supervision & Administration	198.89	194.44	198.43	193.35	227.71	272.00	275.52
Other General Administration	179.44	193.78	192.78	191.28	208.02	242.73	259.73
Other Instructional Resources	78.01	83.61	83.44	88.80	92.74	97.39	97.58
Other Pupil Services	22.87	22.87	23.87	21.87	21.87	22.12	29.12
Other Specialized Instructional Services: Special Education	143.79	142.24	158.74	157.24	166.86	164.46	162.96
Parent Participation	19.10	20.35	16.98	15.75	16.38	16.00	18.00
Plant Maintenance & Operations	688.90	702.40	704.84	703.84	709.71	737.21	782.71
Psychological Services	70.47	76.80	81.90	80.90	113.90	114.00	111.50
Pupil Testing Services	5.60	5.60	5.60	4.60	4.60	4.60	5.60
Pupil Transportation Combined	96.75	96.75	110.00	110.00	110.00	111.00	115.00
Resource Specialist: Special Education	203.38	213.31	221.88	227.88	237.13	241.69	255.31
Safety & Security	106.70	111.01	111.70	112.45	136.88	138.20	184.89
School Administration	499.85	501.10	508.50	499.53	526.50	522.88	537.50
Separate Classes: Special Education	772.75	808.45	843.04	865.48	951.48	996.20	1037.63
Supplemental Aids & Services: Special Education	51.94	59.50	61.94	60.75	60.94	58.25	58.56
<b>Grand Total</b>	<b>7226.39</b>	<b>7493.50</b>	<b>7610.46</b>	<b>7588.22</b>	<b>8224.24</b>	<b>8533.74</b>	<b>8810.48</b>

\*2024 Budgeted FTE

## Personnel Changes

The district has made significant investments in several categories in the upcoming school year and in some cases, decreased where appropriate. Detailed below are brief explanations on significant changes from 2022/23 to adopted 2023/24.

- **Ancillary Services:** The increases shown on the preceding table are primarily in the Extended Learning department. These include the addition of Coordinator I positions (approximately 56), additional after school/extended day leads (approximately 36), additional paraprofessionals (approximately 41), an analyst II and an executive officer. These positions were added to accommodate the shift of the After School Program from the Fresno County Office of Education to Fresno Unified. This is supported by the After School Education and Safety Grant, otherwise known as ACES
- **Plant Maintenance and Operations:** Additional FTE added based on square footage. Additional FTE was also added for irrigation and HVAC repair
- **Health Services:** The district continues to recognize the need for additional health care at school sites. As a result, we have added significant resources for both Licensed School Nurses (LVN's) and Registered Nurses
- **Safety and Security:** The district continues to invest in safety in the adopted budget. Additional personnel added include school safety specialists, elementary school campus safety assistants, high school campus safety assistants, alternative school campus safety assistants, an executive director and manager II
- **Resource Specialist (Special Education):** Continued focus on specialized needs of our students with investment in additional resources at sites to develop, implement and evaluate Individual Educational Plans (IEP's) for students. Investment recognizes the need for both credentialed and paraeducator staff
- **Separate Classes (Special Education):** The district continues to see significant growth in the number of special needs classes. These would include Deaf/Hard of Hearing, SDC, Learning Handicap (to include severely), Autistic SDC, Mild/Moderate Handicap. Resources have been added/shifted in both Certificated Teachers and paraprofessionals to assist in the classrooms
- **Instruction:** The small decrease in the Instruction function is due to ESSER funded positions ending. Personnel in these positions were shifted through normal annual attrition.

### Elementary School Baseline Staffing

Description	Elementary School Baseline Staffing
<b>Classroom Teachers</b>	<b>TK-3rd Grade = 1 teacher to 24 students</b> <b>4th to 6th Grade = 1 teacher to 29 students</b> <b>7th and 8th Grade = 1 teacher to 29 students</b> Elimination of combination classes in TK-6th grade Where sufficient permanent classrooms are available
<b>Additional Teachers</b>	Designated Schools = 1 additional certificated FTE Instructional Coach
<b>Classroom Aides</b>	Kindergarten classrooms = 2 to 3 (6 hour aides)
<b>Custodial</b>	3-5 FTE based on school square footage
<b>Clerical</b>	Office Manager Office Assistant(s) = 1 to 2 FTE Library Technician Home School Liasion
<b>Health Care Professionals</b>	School Psychologist Registered Nurse (1 to 3 days/week) Licensed Vocational Nurse or Health Assistant (2 to 4 days/week) Staffing based on student medical support needs
<b>Administration</b>	Principal 1 to 2 Vice Principals

### Middle School Baseline Staffing

Description	Middle School Baseline Staffing
<b>Classroom Teachers</b>	<b>1 teacher to 29 students</b>
<b>Additional Teachers</b>	Middle School Redesign = 1 to 8 certificated FTE Transition Teacher = 1 FTE Campus Culture = 0.4 FTE School Climate = .6 FTE
<b>Safety</b>	Campus Safety Assistants = 3 to 4 FTE
<b>Custodial</b>	4 to 7 FTE based on square footage
<b>Clerical</b>	Office Manager Office Assistant = 1 to 2 FTE Attendance Records Assistant Library Technician Home School Liasion
<b>Health Care Professionals</b>	School Psychologist Registered Nurse (2 to 3 days/week) Licensed Vocational Nurse or Health Assistant (2 to 3 days/week) Staffing based on student medical support needs
<b>Administration</b>	Principal Vice Principal Guidance Learning Advisor (GLA) Counselor 2 to 2.6 FTE

## High School Baseline Staffing

Description	High School Baseline Staffing
<b>Classroom Teachers</b>	<b>1 teacher to 29 students</b>
<b>Additional Teachers</b>	Professional Learning Updraft System“PLUS” Teams = 2 to 3 FTE Targeted Improvement Actions = 5 to 7 FTE Librarian
<b>Safety</b>	School Resource Officer and Probation Officer Campus Safety Assistants = 7 to 8
<b>Custodial</b>	6 to 15 FTE based on square footage 2 FTE based on Physical Education
<b>Clerical</b>	Office Manager, Registrar, Assistant Registrar and Financial Technician Office Assistant = 1 to 5 Attendance Records Assistant = 2 Library Technician Resource Counseling Assistant
<b>Health Care Professionals</b>	School Psychologist Registered Nurse Licensed Vocational Nurse = .75 to 1.5 FTE (Based on student medical support needs)
<b>Administration</b>	Principal Vice Principals = 2 to 6 FTE Counselors = 3 to 11 Campus Culture Director and Athletic Director

## Ratio of ADA to 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 2019/20, 2020/21 and 2021/22 (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 decreased due to a combination of a decrease in ADA (as happened with most districts for this school year) as well as making a significant investment in certificated teachers to support class size reduction and learning recovery.

District Name	ADA			Teacher Salary Schedule FTE			RATIO		
	2019-20	2020-21	2021-22	2019-20	2020-21	2021-22	2019-20	2020-21	2021-22
Fresno Unified	66,793	66,903	58,759	3,874.45	3,896.52	4,395.14	17.24	17.17	13.37
Clovis Unified	42,026	41,556	39,396	1,905.74	1,921.75	1,965.17	22.05	21.62	20.05
Central Unified	15,049	15,039	14,120	742.10	720.40	704.80	20.28	20.88	20.03
Madera Unified	19,147	19,144	17,661	1,078.28	1,050.02	1,088.00	17.76	18.23	16.23
Sanger Unified	12,154	10,667	12,088	631.60	630.60	667.40	19.24	16.92	18.11
Elk Grove Unified	61,035	60,769	56,175	3,242.06	3,132.21	3,175.80	18.83	19.40	17.69
Long Beach Unified	68,183	68,159	59,927	3,259.89	3,168.61	3,303.71	20.92	21.51	18.14
San Bernardino Unified	45,844	45,872	39,754	2,699.00	2,645.00	2,704.00	16.99	17.34	14.70
Corona-Norco Unified	50,620	50,643	47,543	2,418.90	2,399.80	2,447.10	20.93	21.10	19.43
San Francisco Unified	50,096	50,227	44,706	3,694.63	3,647.85	3,652.23	13.56	13.77	12.24
Sacramento Unified	39,947	39,943	34,177	2,215.52	2,214.96	2,169.26	18.03	18.03	15.76

**Source:** School Services of California 2021/22 SABRE report



## Per Pupil Expenditures

School Type	2023/24 Rates	2023/24 Amount
<b>Instructional Supplies *</b>		
Elementary Schools	\$16.10 per student plus \$4,000 per site	\$863,106
Middle Schools	\$41.26 per student	\$408,780
High Schools	\$57.06 per student	\$967,344
Alternative Education	\$56.62 per student	\$27,518
Special Ed	\$51.87 per student plus \$4,000 per site	\$30,425
<b>Sub-Total</b>		<b>\$2,297,173</b>

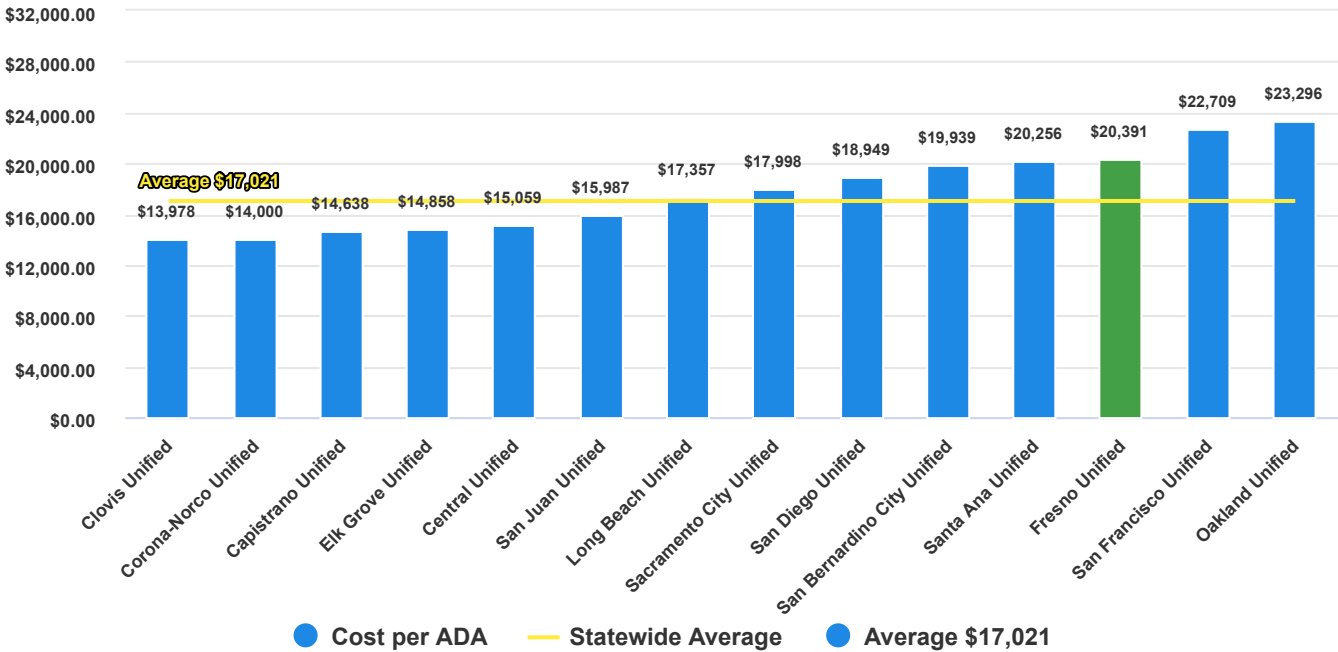
\* 90% of instructional supply funds support classroom instruction

<b>Library Supplies</b>		
Elementary Schools	\$11,000 per site	
Middle Schools	\$15,750 per site	
High Schools	\$21,000 per site	
<b>Sub-Total</b>		<b>\$-</b>

<b>Per Teacher Classroom Allocation</b>		
All	\$315 per teacher	\$1,343,391
<b>Sub-Total</b>		<b>\$1,343,391</b>
<b>Total School Site Instructional Supplies</b>		<b>\$3,640,564</b>

School Type	2023/24 Rates	2023/24 Amount
<b>Extra-Curricular / Co Curricular</b>		
All Schools		\$20,548,123
<b>Sub-Total</b>		<b>\$20,548,123</b>
<b>Site Allocations - Prioritized by the School Site Council</b>		
All Schools		\$51,026,404
<b>Sub-Total</b>		<b>\$51,026,404</b>
<b>Grand Total</b>		<b>\$75,215,091</b>

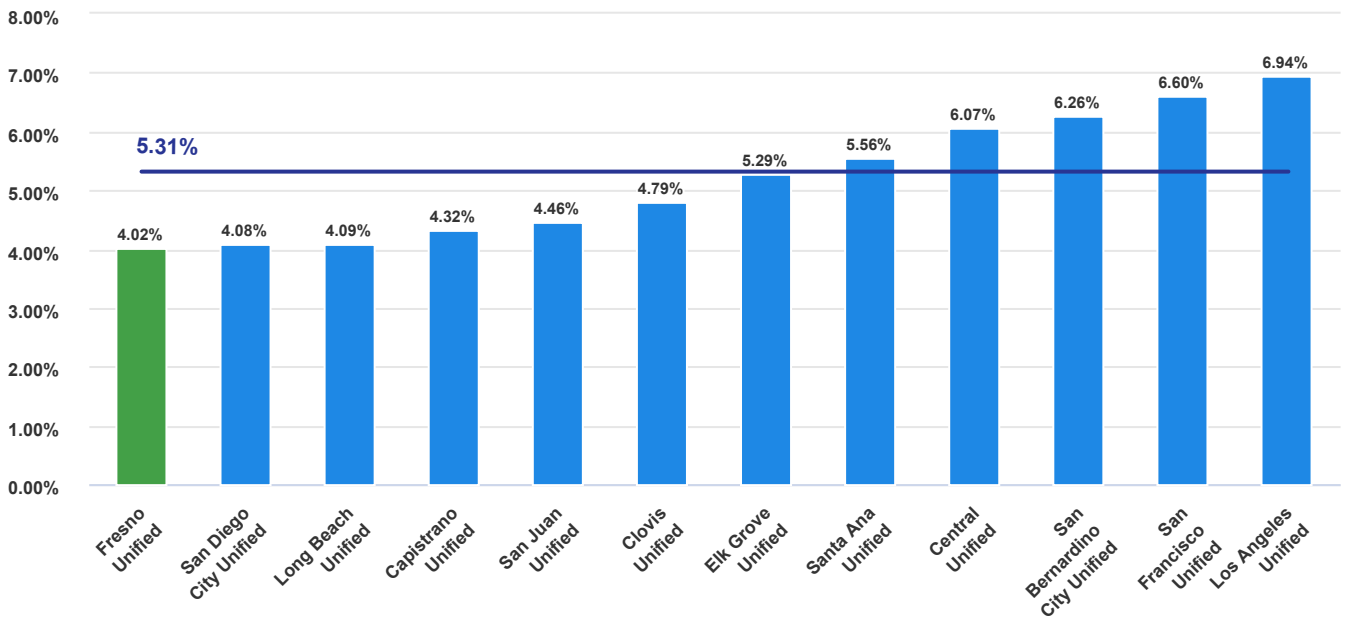
Expense per ADA/Student



Central Administration Ratio - 2021/22 Unaudited Actuals

The state’s calculation for the central administration ratio includes central office leadership and support services. The state accounting structure clearly defines what is included in the “central administration” for this calculation to ensure uniform application by all school districts. Thus, the comparison below is a reliable and consistent comparison of Fresno Unified’s percentage with the sample group shown.

As the following chart shows, Fresno Unified’s central administration ratio was 4.02% which is 1.29% lower than the average ratio of 5.31%. If Fresno Unified was at the average ratio, the district would be spending \$16.4 million more on central administration. This ratio is reported in the Unaudited Actuals report that is published after the closing of each fiscal year (usually in September).

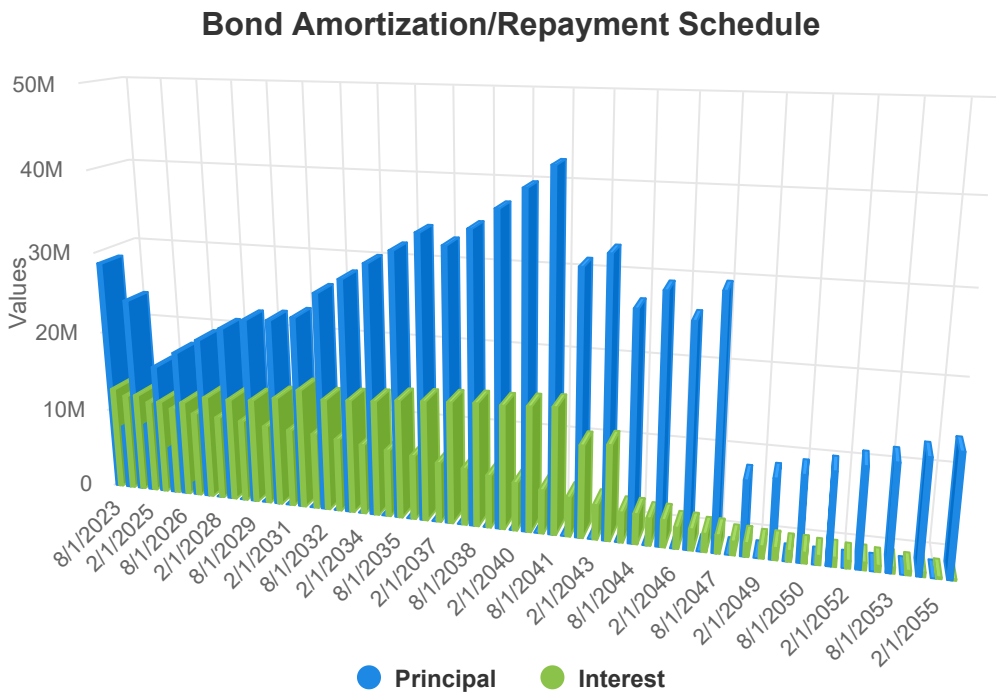


Note: Utilizing 2021/22 Central Admin Ratio for all districts



Bond Information

As of June 12, 2023, the District has the following amortization schedule for their general obligation bond issues. The chart shows both principal and interest payments from 08/1/2023 through 08/1/2055.



Projects Funded by Outstanding Bonds

The following chart gives an overview of projects Completed, In Construction, In Design, and Planned funded with Measure X and Measure M (our most recent Bonds). The chart breaks out larger expenses with the totals including all expenses in the given category.

	Complete		In Construction		In Design		Planned	Available
<b>Additions to Existing Sites</b>	\$	42,005,562	\$	102,000	\$	9,282,000	\$	2,116,000
<b>Elementary</b>		15,855,253		102,000		1,925,000		371,000
<b>Middle School</b>		985,671				107,000		
<b>High School</b>		24,242,768				7,250,000		1,640,000
<b>Alternative Ed</b>		921,870						
<b>Other (total)</b>								105,000
<i>Planning for Pocket stadiums (Bullard, Edison, Fresno, Hoover and Roosevelt)</i>								
								105,000
<b>Building Modernization</b>	\$	19,606,322	\$	13,450,000	\$	19,195,120		
<b>Elementary</b>		-				13,645,120		
<b>Middle School</b>				5,450,000		2,450,000		
<b>High School</b>		13,925,464		8,000,000		3,100,000		
<b>SPED</b>		5,680,858						
<b>Facility Infrastructure Improvement*</b>	\$	72,168,877	\$	11,498,853	\$	23,641,108	\$	8,227,300
<b>Elementary</b>		22,486,753		3,742,520		4,184,000		3,813,250
<b>Middle School</b>		18,274,672		2,063,367		2,832,000		593,000
<b>High School</b>		18,394,712		4,098,700		9,230,000		2,485,550
<b>Alternative Ed</b>		11,270,762		25,000		5,000,000		228,750
<b>Other</b>		1,741,978		1,489,266		2,395,108		1,086,750
<b>Special Education</b>				80,000				20,000
<b>New Facilities/Buildings</b>	\$	80,861,952	\$	100,191,884	\$	800,000	\$	25,200
<b>Elementary (total)</b>		51,300,921		-		800,000		
<i>Herrera - New School</i>		45,836,196						
<b>High School (total)</b>		11,607,354		35,183,134				25,200
<i>Fresno High CTE Building</i>		5,757,754						
<i>McLane Aquatic Facility</i>		4,132,920						
<i>Roosevelt Aquatic Facility</i>		634,398						
<i>Duncan CTE Health Sciences Building</i>				9,548,000				
<i>Sunnyside CTE Health Sciences Building</i>				6,592,313				

	Complete	In Construction	In Design	Planned	Available
<i>Edison CTE Architecture/Engineering, Health Building</i>		19,042,821			
<i>Roosevelt CTE project - feasibility study</i>				25,200	
<b>Alternative Ed (total)</b>	17,936,324	65,008,750	-	-	
<i>Farber Education Building site demolition and other exp</i>	3,693,639				
<i>Farber Education Building</i>		65,008,750			
<b>Other</b>	17,353				
<b>Renovations</b>	<b>\$ 119,944</b>	<b>\$ 16,165,500</b>	<b>\$ 38,330,300</b>	<b>\$ 2,100,000</b>	
<b>Elementary (total)</b>	91,076	15,615,500	29,883,000	-	
<i>Addams - Early Learning classrooms and office relocation</i>		15,615,500			
<i>Del Mar - Interim housing and Multi-purpose room reconstruction</i>			15,439,000		
<i>Ericson - Cafeteria reconstruction</i>			13,349,000		
<b>Middle School (total)</b>	-	550,000	4,127,300		
<i>Tehipite - E-Sports/CTE classroom improvements</i>			4,127,300		
<b>High School (total)</b>	28,868	-	4,320,000		
<i>Edison - Athletic facility/gym addition</i>			1,730,000		
<i>Roosevelt - interim housing for student support and library projects</i>			2,400,000		
<b>Alternative Ed (total)</b>	-			2,100,000	
<i>Farber Campus - Demolish South Building B</i>				2,100,000	
<b>Safety &amp; Security Improvements**</b>	<b>\$ 15,302,984</b>	<b>\$ 2,081,500</b>	<b>\$ 18,424,000</b>	<b>\$ 3,975,000</b>	
<b>Elementary (total)</b>	11,930,086	1,481,500	4,710,000	1,180,000	
<i>Bullard - Talent fencing project</i>	748,225				
<i>Cambridge - office modifications for student support staff</i>	403,905				
<i>Vinland - North parking lot drop-off/pick-up</i>	806,923				
<b>Middle School (total)</b>	2,436,266	205,000	506,000	645,000	
<i>Computech - secure staff and visitor parking</i>	1,287,456				

	Complete	In Construction	In Design	Planned	Available
<b>High School (total)</b>	691,664	280,000	12,258,000	2,100,000	
<i>Bullard - install fencing</i>			2,100,000		
<i>Roosevelt - West Hall access &amp; student support improvements</i>			10,900,000		
<b>Alternative Ed</b>	235,234		50,000		
<b>Other</b>		115,000	900,000	50,000	
<b>Special Education</b>	9,734				
<b>Other/Misc Projects</b>	\$ 137,766			\$ 605,000	\$ 49,585,834
<b>Middle School</b>	30,000				
<b>Other (total)</b>	107,766			605,000	49,585,834
<i>Long range master plan</i>				605,000	
<i>Facilities Master Plan, Future Measure M/X projects unassigned</i>					49,585,834
<b>Total Cost of Capital Facility Projects</b>	\$ 230,203,407	\$ 143,489,737	\$ 109,672,528	\$ 17,048,500	\$ 49,585,834

\*Completed Facility Infrastructure Improvement projects included the following:

- Elementary - paving, painting, carpeting, hydration station installation, irrigation systems, play structures, and partial completion of HVAC Phase I
- Middle School - new restroom and classroom (Wawona), HVAC and locker replacement (Yosemite), Tennis/playcourt asphalt reconstruction (Terronez), irrigation systems (Tenaya, Scandinavian, Fort Miller, Computech, Ahwahnee, Yosemite, Wawona, Tioga)
- High School - paving, irrigation system, fitness/weight rooms (Bullard, Duncan, Edison, Fresno, Hoover, McLane, Roosevelt, Sunnyside), gym audio-visual, stadium lighting, HVAC replacement in library (McLane), HVAC replacement (Edison)

\*\*Completed Safety and Security Improvement projects included the following:

- Elementary - security camera system installation (all sites), security fencing (selected sites)
- Middle School - replace existing PA systems (Ahwahnee, Scandinavian, Tenaya, Tioga, Computech, Sequoia, Terronez), lighting improvements (Ahwahnee, Scandinavian, Fort Miller, Tioga, Computech, Sequoia, Tenaya, Tehipite, Yosemite)
- High School - replace/add existing PA systems (McLane, Duncan, Roosevelt), intrusion upgrade (McLane), new office in Building V (Bullard), fencing (Sunnyside)

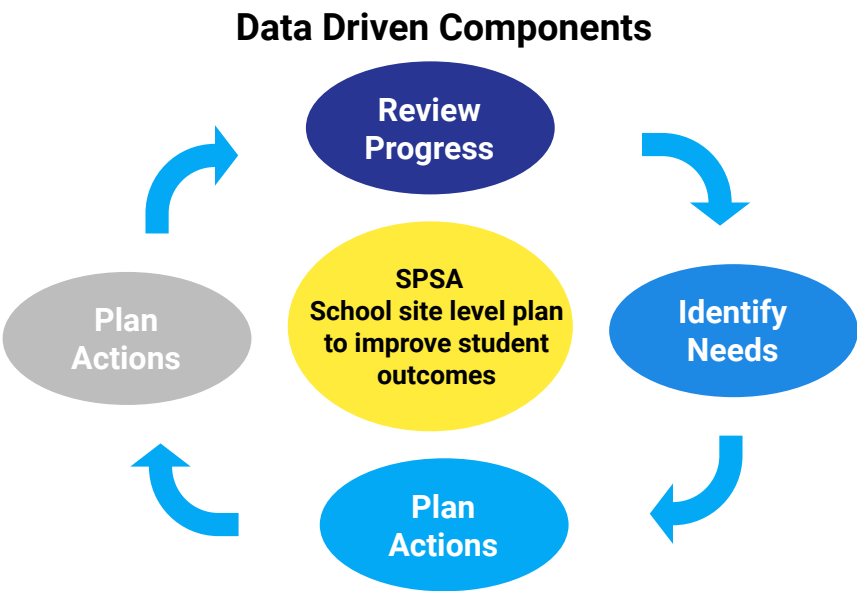


School Site Councils and the School Plan for Student Achievement (SPSA)

The school site council is a group of teachers, parents, classified employees, and students (at secondary level) that works with the principal to develop, review, and evaluate school improvement programs and school budgets. The members of the site council are elected by their peers. For example, parents elect the parent representatives and teachers. Below is a chart outlining the make-up of a school site council at Fresno Unified School district elementary and secondary schools:

Elementary		Secondary	
Teacher	Parent/Community	Teacher	Parent/Community
Teacher	Parent/Community	Teacher	Parent/Community
Teacher	Parent/Community	Teacher	Parent/Community
Other Staff	Parent/Community	Teacher	Student
Principal	Parent/Community	Other Staff	Student
		Principal	Student

The job of the school site council is to review the school’s progress in achieving school, district, and state goals, identify needs, and then work with the principal to plan actions and align the site budget to improve student outcomes. In the evaluation process, the council might consider school test scores, attendance and discipline records, parent survey and input from students.



## 2023/24 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. Increased site investment trends include academic supports for students and teachers, technology, and resources to connect with parents and families. Additionally, increased positions to support positive outcomes include teacher, classroom support, and office or supervision FTE. A recap of the allocations is shown below with recent data included.

*Note: While a decrease is reflected, there is an increase in district funded positions, minimizing the need for site funded classroom and safety supports.*

### Prioritization of Supplemental Postions

	2020/21	2021/22	2022/23	2023/24*
Teachers	44	50	58	48
Student Classroom Supports	48	37	42	35
Social/Emotional Supports	61	57	55	52
Family and Community Engagement/ Liaison Postions	45	54	27	19
Office Help/Noon Time Assistant	3	3	4	2
Supplemental Health Supports	1	1	0	0
Safety and Security	4	6	6	3
After School Supports	1	1	1	1
<b>Totals</b>	<b>207</b>	<b>209</b>	<b>193</b>	<b>160</b>

\*Budgeted FTE

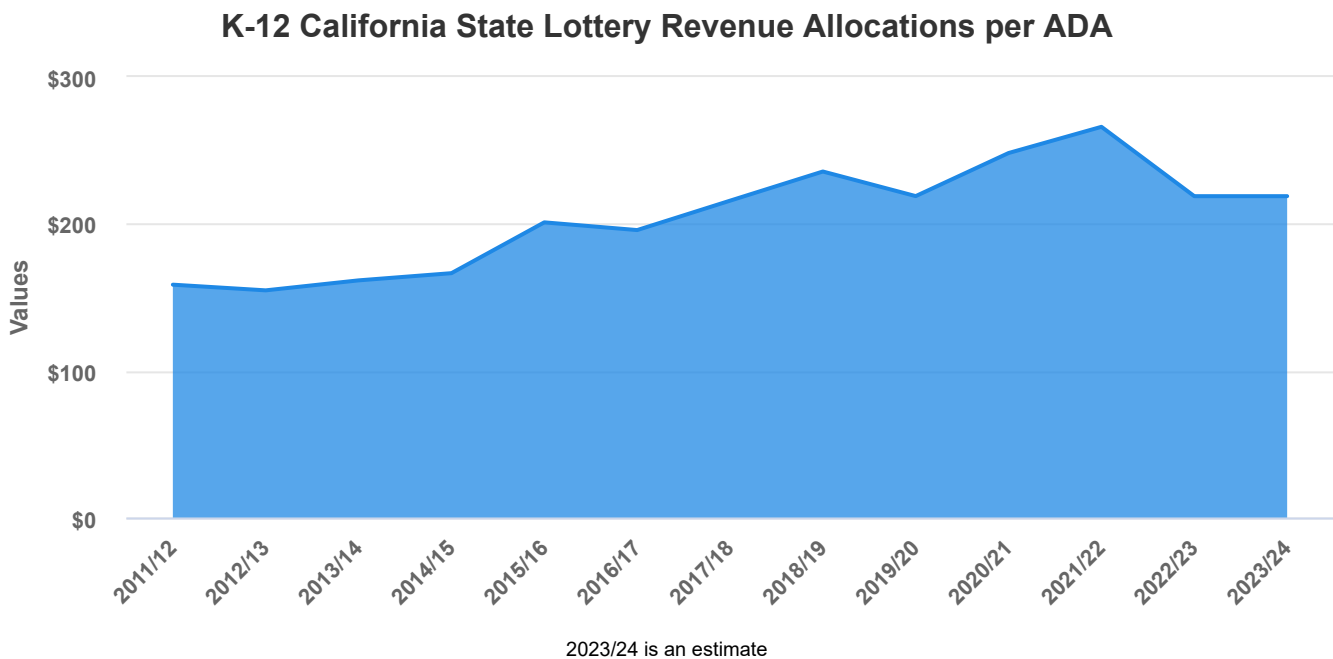
## State Lottery Funds

In November 1984, the California Electorate approved a statewide initiative authorizing a State Lottery Program. After several months of planning, the California Lottery Program was implemented in October 1985. As part of the initiative, 34% of the lottery proceeds are to be distributed to all public educational entities in the State, including local school districts, junior colleges, and state university systems. The law authorizing the lottery requires school districts to use lottery funds “exclusively for the education of pupils and students” and therefore prohibits funds from being used for acquisition of real property, construction of facilities or any other non-instructional purposes. These funds are accounted for in the district’s General Fund.

Since the inception of the program, there has been considerable variance in the amount of lottery collections and subsequent proceeds to local school districts. The following chart reflects the average distribution of lottery proceeds to local school districts.

Since lottery funds are allocated based on ADA, Fresno Unified estimated an increase in its lottery payments in 2022/23 (resulted from increase in ADA from the pandemic year ADA in 2021/22), of \$600,000.

The chart below shows an overview of the Statewide funds allocated to K-12 per ADA. The 2022/23 per ADA amount is an estimate since the district has only been allocated 2 of 4 quarters to date.



## Pandemic Related Funding

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

All funds are anticipated to be spent by the end of 2023/24.

There are several acronyms associated with the varying grants that were awarded pertaining to the pandemic relief funds, each with specific requirements, date restrictions, and reporting periods:

1. American Rescue Plan: ARP Act
2. Coronavirus Aid, and Economic Security Act: CARES Act
3. Coronavirus Relief Funds: CRF
4. Coronavirus Response and Relief Supplemental Appropriations Act: CRRSA Act
5. Elementary and Secondary School Emergency Relief: ESSER
6. Expanded Learning Opportunities Grant: ELO-G
7. Governor's Emergency Education Relief: GEER
8. Homeless Children and Youth: HCY
9. Learning Loss Mitigation Funding: LLMF

## Recovery Fund Resource Summary (As of 6/1/2023)

Stimulus	Resource	End Date	All Allocations as of 6/1/23	2020/21 Actuals	2021/22 Unaudited Actuals	Balance	2022/23 Estimated	2023/24 Budget
CoronaVirus Relief Funds*	3220	12/31/2020	\$ 76,368,276	\$ 76,368,276		\$ -		\$ -
State Learning Loss Mitigation Funds	7420	6/30/2021	6,639,191	6,639,191		-		-
ESSER I	3210	9/30/2022	43,686,554	6,450,658	37,229,028	6,868	6,868	-
GEER	3215	9/30/2022	3,949,196	3,189	3,945,739	268	268	-
In Person Grant	7422	9/30/2024	28,707,324	14,153,563	14,553,761	(0)		-
Extended Learning	7425	9/30/2024	24,875,581	3,873,834	15,261,177	5,740,570	5,740,570	-
Extended Learning Paraprofessionals	7426	9/30/2024	5,409,446		5,409,446	-		-
ELO ESSER II Set Aside	3216	9/30/2024	7,998,137		7,998,137	-	-	-
ELO GEER II	3217	9/30/2024	1,835,644		1,835,644	-	-	-
ELO ESSER III Set Aside	3218	9/30/2024	5,213,857		5,213,857	-	-	-
ELO ESSER III Learning Loss Set Aside	3219	9/30/2024	8,987,792		8,987,792	-	-	-
ESSER II	3212	9/30/2023	172,989,402		87,621,518	85,367,884	85,367,884	-
ESSER III	3213	9/30/2024	311,030,695		6,323,516	304,707,179	62,212,861	242,494,318
ESSER III - Address Learning Loss	3214	9/30/2024	77,757,674		41,344,985	36,412,689	36,412,689	-
SB117	7388	N/A	1,169,792			1,169,792		1,169,792
Special Ed Coronavirus	6537	6/30/2023	4,885,652		1,049,308	3,836,344		3,836,344
Special Ed Dispute Resolution	6536	6/30/2023	1,085,700		377,504	708,196		708,196
Child Development Response and Relief	5058	12/31/2022	703,395		561,699	141,696		141,696
Special Ed AARP	3305/3307	9/30/2023	3,113,899			3,113,899	3,113,899	-
Special Ed AARP-Preschool	3308/3309	9/30/2023	266,842			266,842	266,842	-
American Rescue Plan - Homeless Children and Youth I	5632	9/30/2024	101,597		60,647	40,950	-	40,950
American Rescue Plan - Homeless Children and Youth II (ARP)	5634	9/30/2024	1,057,400		-	1,057,400	-	1,057,400
<b>Total</b>			<b>\$ 787,833,046</b>	<b>\$ 107,488,712</b>	<b>\$ 237,773,757</b>	<b>\$ 442,570,578</b>	<b>\$ 193,121,881</b>	<b>\$ 249,448,696</b>

## Recovery Spending by Category

### 2020/21

Category	One-Time (in millions)	Primary Investments
Personnel and Services Diverted to Substantially Different Use	\$ 44.0	Teachers above parameters, Teachers on Special Assignment, Noon Time Assistants, Bus Drivers, Library Staff, Campus Safety Assistants
Facilitating Distance Learning	\$ 26.7	Student Devices and Connectivity
Social Emotional Support	\$ 15.8	Psychologist, Counselors
Public Health Expenses, Protective Equipment, Testing	\$ 7.3	Personal Protective Equipment, COVID Testing, Air Purifiers
Additional Professional Learning Day, One day to return to work	\$ 12.3	Additional Duty Days, Buy Back Professional Learning
Indirect Cost	\$ 1.4	
<b>Total</b>	<b>\$ 107.5</b>	

### 2021/22

Category	One-Time (in millions)	Primary Investments
Expanded Learning Opportunities	\$ 99.0	Simultaneous Teaching, eLearn Academy, Additional 30 minutes in first semester, Expanded Winter and Summer Programs
Targeted Student Supports	\$ 24.0	Math and Literacy Supports, School Site Allocations, Credit Recovery, English Learner Supports, A4 Support
Training and Resource Supports	\$ 18.6	Three Additional Duty Days, Two Day Voluntary Professional Learning Summit, Teacher Development, Student Home Books
Health, Social-Emotional & Mental Health Supports*	\$ 8.3	Personal Protective Equipment, COVID Testing, Ventilation
Facility & Technology Equipment*	\$ 12.9	Student Desk Replacement, Ventilation, Wi-Fi Expansion
Pandemic Learning and Recovery Commitment	\$ 66.6	Noon Time Assistants, Teachers on Special Assignment, Information Technology Technicians, Child Welfare Assistants
Indirect Cost	\$ 8.4	
<b>Total</b>	<b>\$ 237.8</b>	

## 2022/23

Category	One-Time (in millions)	Primary Investments
Expanded Learning Opportunities	\$ 12.2	eLearn Academy, Secondary After School Supports
Targeted Student Supports	\$ 14.2	Math and Literacy Supports, School Site Allocations, Credit Recovery, English Learner Supports, A4 Supports
Training and Resource Supports	\$ 10.3	Two Day Voluntary Professional Learning Summit, Teacher Development, Leadership Development, Student Home Books
Health, Social-Emotional & Mental Health Supports	\$ 5.1	Contact Tracing, Additional Health Care Support, Para Educator Additional Support, Child Welfare Assistants
Facility & Technology Equipment*	\$ 90.6	Outdoor Tables, Promethean Panels, Ventilation, Farber Campus (eLearn), Staff Support Space
Pandemic Learning and Recovery Commitment*	\$ 55.8	Noon Time Assistants, Teachers on Special Assignment, Information Technology Technicians, Child Welfare Assistants, Student Busses
Indirect Cost	\$ 4.8	
<b>Total</b>	<b>\$ 193.0</b>	

## 2023/24

Category	One-Time (in millions)	Primary Investments
Expanded Learning Opportunities	\$ 10.8	eLearn Academy, Secondary After School Supports
Targeted Student Supports	\$ 9.7	Math and Literacy Supports, School Site Allocations, Credit Recovery, English Learner Supports, A4 Supports
Training and Resource Supports	\$ 26.6	Two Day Voluntary Professional Learning Summit, Teacher Development, Leadership Development, Student Home Books
Health, Social-Emotional & Mental Health Supports	\$ 9.7	Contact Tracing, Additional Health Care Support, Para Educator Additional Support, Child Welfare Assistants
Facility & Technology Equipment*	\$ 188.7	Outdoor Tables, Promethean Panels, Ventilation, Farber Campus (eLearn), Staff Support Space
Pandemic Learning and Recovery Commitment*	\$ -	Noon Time Assistants, Teachers on Special Assignment, Information Technology Technicians, Child Welfare Assistants, Student Busses
Indirect Cost	\$ 4.0	
<b>Total</b>	<b>\$ 249.5</b>	

\*Planned project costs can carryover across budget years



## Federal Recovery Summary Four Year Overview (in millions)

	Item Description	2020/21	2021/22	2022/23	2023/24 Adopted
<b>Expanded Learning Opportunities</b>	Additional Instruction Time (all grade levels)	\$ -	\$ 10.0	\$ -	\$ -
	Expanded Summer & Winter learning (including Alternative & Special Education)	\$ -	\$ 32.7	\$ 2.9	\$ -
	Expanded After School Programs	\$ -	\$ 7.4	\$ 0.8	\$ 1.2
	Middle School & High School Enrichment Opportunities	\$ -	\$ 3.8	\$ -	\$ -
	eLearn Academy	\$ -	\$ 12.8	\$ 8.5	\$ 9.6
	Simultaneous Teaching	\$ -	\$ 32.3	\$ -	\$ -
<b>Targeted Student Supports</b>	Literacy Class Size Supports	\$ -	\$ 17.6	\$ 1.0	\$ 4.0
	Credit Recovery	\$ -	\$ 1.6	\$ 2.4	\$ 0.4
	School Site Support (to be planned through the SPSA)	\$ -	\$ 1.5	\$ 5.0	\$ 2.0
	Student Group Support (African American, English Learners, Early Learners, Arts, Athletics)	\$ -	\$ 3.3	\$ 5.8	\$ 3.3
<b>Training &amp; Resource Supports</b>	Two Day Voluntary Professional Learning Summit and Three Additional Planning & Student Engagement Days	\$ -	\$ 6.3	\$ 1.5	\$ 1.0
	Curriculum & Instruction Supports	\$ -	\$ 5.6	\$ 4.3	\$ 15.9
	Teacher Development Supports	\$ -	\$ 3.9	\$ 2.2	\$ 5.1
	Leadership Development Supports	\$ -	\$ -	\$ 1.2	\$ 1.1
	Student supports (student books, employability skills, skills contract)	\$ -	\$ 2.8	\$ 1.1	\$ 3.5
<b>Health, Social-Emotional &amp; Mental Health Supports</b>	Health Services Support	\$ -	\$ 5.3	\$ 1.8	\$ 2.3
	Social-Emotional/Mental Health Supports	\$ -	\$ 3.0	\$ 2.6	\$ 4.5
	Special Education Support	\$ -	\$ -	\$ 0.7	\$ 2.9
<b>Facility &amp; Technology Enhancements</b>	Classroom HVAC Upgrades*	\$ -	\$ 7.2	\$ 29.5	\$ 82.5
	Student Desk Replacements, Cafeteria and Outdoor Tables*	\$ -	\$ 4.2	\$ 4.4	\$ -
	Technology Upgrades (Interactive Panels, Wi-Fi Expansion, Security, Classroom Telecom Upgrades)*	\$ -	\$ 1.5	\$ 23.1	\$ 8.3
	Upgrade Equipment (HR, Cafeteria)*	\$ -	\$ -	\$ 2.1	\$ -
	Student Support Services - Office Space, Media Centers, Science Lab	\$ -	\$ -	\$ 3.5	\$ 35.6
	CNG Busses	\$ -	\$ -	\$ 1.5	\$ -
	Farber Facilities (Expanded Alternative Education/CTE)*	\$ -	\$ -	\$ 26.5	\$ 20.6
	Outdoor Support Space (Pending CDE Approval)*	\$ -	\$ -	\$ -	\$ 41.7
	<b>Sub Total</b>	\$ -	\$ 162.8	\$ 132.4	\$ 245.5
	<b>Pandemic Learning and Recovery Commitment</b>	\$ 107.5	\$ 66.6	\$ 55.8	
	<b>Indirect</b>	\$ -	\$ 8.4	\$ 4.8	\$ 4.0
	<b>Total</b>	\$ 107.5	\$ 237.8	\$ 193.0	\$ 249.5
	<b>Beginning Balance Recovery Funds</b>	\$ 787.8	\$ 680.3	\$ 442.5	\$ 249.5
	<b>Ending Balance Recovery Funds</b>	\$ 680.3	\$ 442.5	\$ 249.5	\$ -

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

Grant Type	Dates	Eligible Use of Funds
CRF CARES Act (Federal Funds)  Resource Code 3220	March 1, 2020 – May 31, 2021	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: *Learning supports – before/after school programs focused on addressing learning loss *Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided *Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials *Devices or connectivity *Integrated pupil supports – health, counseling, mental health services, social and emotional learning
ESSER I CARES Act (Federal Funds) Resource Code 3210 Equitable Services Required	March 13, 2020 – September 30, 2022	CDE to provide funds to LEAs to address the impact of COVID-19. Uses include: *Coordination with public health *Activities to address unique needs of low-income students, children with disabilities, English learners, foster youth, and other vulnerable student populations *Purchasing educational technology *Planning for long term closures *Training and supplies for sanitation *Mental health support *Summer school and after school programs *Funds for principals to address local needs *Other activities to continue school operations and employment of existing staff  Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.
GEER I CARES Act (Federal Funds)  Resource Code 3215 Equitable Services Required	March 13, 2020 – September 30, 2022	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: *Learning supports – before/after school programs focused on addressing learning loss. *Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided *Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials *Devices or connectivity *Integrated pupil supports – health, counseling, mental health services, social and emotional learning *Professional development *School breakfast and lunch programs *Health and safety/public health – testing, PPE, cleaning supplies  Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000 .
General Fund SB 98/820 (State Funds)  Resource Code 7420	March 1, 2020 – June 30, 2021	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: *Learning supports – before/after school programs focused on addressing learning loss. *Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided *Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials *Devices or connectivity *Integrated pupil supports – health, counseling, mental health services, social and emotional learning *Professional development *School breakfast and lunch programs *Health and safety/public health – testing, PPE, cleaning supplies

Grant Type	Dates	Eligible Use of Funds
ESSER II CRRSA Act (Federal Funds) Resource Code 3212 Equitable Services Not Required	March 13, 2020 – September 30, 2023	<p>Same as ESSER I Fund (CARES Act): Calls out “additional” LEA allowable uses of funds, such as:</p> <ul style="list-style-type: none"> <li>*Addressing learning loss</li> <li>*Preparing schools for reopening</li> <li>*Testing, repairing, and upgrading projects to improve air quality in school buildings.</li> </ul> <p>Note: These are permitted under the CARES Act as well, just not called out like they are in CRRSA.</p> <p>Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.</p>
In-Person Instruction AB 86/130 (State Funds) Resource Code 7422	Expenditure Deadline: September 30, 2024	<p>Funds may be used for any purpose consistent with providing in-person instruction pursuant to EC Section 43522(f), including, but not limited to:</p> <ul style="list-style-type: none"> <li>*COVID-19 testing</li> <li>*Cleaning</li> <li>*PPE</li> <li>*Ventilation and other school site upgrades</li> <li>*Salaries for certificated or classified employees providing in-person instruction or services</li> <li>*Social and mental health support services</li> </ul>
Expanded Learning Opportunities – General Fund AB 86/130 (State Funds) Used for ELO-G Expanded Learning Opportunities Grant Resource Code 7425 Expanded Learning Opportunities Paraprofessionals Staff Resource Code 7426	Expenditure Deadline: September 30, 2024	<p>As part of a learning recovery program, funds are to be used for supplemental instruction and support pursuant to EC Section 43522(b), including:</p> <ul style="list-style-type: none"> <li>*Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided</li> <li>*Learning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies</li> <li>*Integrated pupil supports – health, counseling, mental health services, social and emotional learning</li> <li>*Community learning hubs – includes access to technology and connectivity</li> <li>*Support to help credit deficient pupils graduate</li> <li>*Additional academic services – diagnostic assessments, progress monitoring</li> <li>*Training for school staff – social-emotional health, academic needs</li> <li>*Paraprofessionals staff (EC Section 43522[c][1])</li> </ul> <p>Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)<sup>(1)</sup>.</p>
ESSER II SEA Reserve CRRSA Act (Federal Funds) Used for ELO-G Resource Code 3216 Equitable Services Not Required	March 13, 2020 – September 30, 2023	<p>As part of a learning recovery program, funds are to be used for supplemental instruction and support, including:</p> <ul style="list-style-type: none"> <li>*Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided</li> <li>*Learning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies</li> <li>*Integrated pupil supports – health, counseling, mental health services, social and emotional learning</li> <li>*Community learning hubs – includes access to technology and connectivity</li> <li>*Support to help credit deficient pupils graduate</li> <li>*Additional academic services – diagnostic assessments, progress monitoring</li> <li>*Training for school staff – social-emotional health, academic needs</li> </ul> <p>Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.</p> <p>Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)<sup>(1)</sup>.</p>

Grant Type	Dates	Eligible Use of Funds
GEER II CRRSA Act (Federal Funds) Used for ELO-G Resource Code 3217 Equitable Services Not Required	March 13, 2020 – September 30, 2023	<p>As part of a learning recovery program, funds are to be used for supplemental instruction and support, including:</p> <ul style="list-style-type: none"> <li>*Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided</li> <li>*Learning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies</li> <li>*Integrated pupil supports – health, counseling, mental health services, social and emotional learning</li> <li>*Community learning hubs – includes access to technology and connectivity</li> <li>*Support to help credit deficient pupils graduate</li> <li>*Additional academic services – diagnostic assessments, progress monitoring</li> <li>*Training for school staff – social-emotional health, academic needs</li> </ul> <p>Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.</p> <p>Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)<sup>(1)</sup>.</p>
ESSER III SEA Reserve – Emergency Needs ARP Act (Federal Funds) Used for ELO-G Resource Code 3218 Equitable Services Not Required	March 13, 2020 – September 30, 2024	<p>As part of a learning recovery program, funds are to be used for supplemental instruction and support, including:</p> <ul style="list-style-type: none"> <li>*Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided</li> <li>*Learning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies</li> <li>*Integrated pupil supports – health, counseling, mental health services, social and emotional learning</li> <li>*Community learning hubs – includes access to technology and connectivity</li> <li>*Support to help credit deficient pupils graduate</li> <li>*Additional academic services – diagnostic assessments, progress monitoring</li> <li>*Training for school staff – social-emotional health, academic needs</li> </ul> <p>Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.</p> <p>Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)<sup>(1)</sup>.</p>
ESSER III SEA Reserve – Learning Loss ARP Act (Federal Funds) Used for ELO-G Resource Code 3219 Equitable Services Not Required	March 13, 2020 – September 30, 2024	<p>As part of a learning recovery program, funds are to be used for supplemental instruction and support, including:</p> <ul style="list-style-type: none"> <li>*Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided</li> <li>*Learning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies</li> <li>*Integrated pupil supports – health, counseling, mental health services, social and emotional learning</li> <li>*Community learning hubs – includes access to technology and connectivity</li> <li>*Support to help credit deficient pupils graduate</li> <li>*Additional academic services – diagnostic assessments, progress monitoring</li> <li>*Training for school staff – social-emotional health, academic needs</li> </ul> <p>Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.</p> <p>Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)<sup>(1)</sup>.</p> <p>Note: The above use of funds are allowable pursuant to EC 43522. As these are federal funds any use must be limited to evidence-based activities to address learning loss pursuant to ARP Section 2001(f)<sup>(1)</sup>.</p>

Grant Type	Dates	Eligible Use of Funds
ESSER III ARP Act (Federal Funds) Equitable Services Not Required 80%: Resource Code 3213 20%: Resource Code 3214	March 13, 2020 – September 30, 2024	<p>Same as ESSER I and II Funds. Calls out an “additional” LEA allowable use of funds: *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.</p> <p>Note: This is permitted under the CARES Act and the CRRSA Act as well, just not called out like it is in the ARP Act.</p> <p>An LEA must reserve at least 20% of its total ESSER III allocation to address learning loss through intentions such as summer learning, extended school day/year, or afterschool programs. Any such intervention must respond to students’ academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student groups.</p> <p>Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over \$5,000.</p>
EANS II (ARP EANS) ARP Act (Federal Funds)	March 13, 2020 – September 30, 2024	<p>Same uses as EANS I, but two major program differences: *The SEA may only provide services to schools that enroll a significant percentage of low-income students and are most impacted by the COVID-19 emergency *The SEA may not use funds to provide reimbursements to schools</p>
HCY I ARP Act (Federal Funds)	March 13, 2020 – September 30, 2024	HCY funding is available in two rounds. HCY I is 25% of the total allocation (\$24,677,307), and is available to existing McKinney-Vento grantees.
HCY II ARP Act (Federal Funds) Resource Code 5634	March 13, 2020 – September 30, 2024	HCY funding is available in two rounds. HCY II covers the remaining 75% (\$74,080,388), and is to be distributed on a formula based on both an LEA’s share of Title 1, Part A, and its enrollment of homeless children and youth in the 2018–19 and 2019–20 school years, whichever is greater.

Standardized Testing

English Language/Math Proficiency Assessments for California (ELPAC)

The English Language/Math Proficiency Assessments for California (ELPAC) is a state assessment designed to test a student’s proficiency in the English language. The assessment consists of two parts: the Initial ELPAC which is administered to students in kindergarten through grade twelve whose primary language is not English (as indicated on the Home Language Survey) and the Summative ELPAC. The second assessment is administered only to those students that have been identified as English Learners based upon the Initial ELPAC assessment. This assessment is given to track how well the student is progressing toward English language proficiency.

The ELPAC assesses speaking, writing, and reading and scores students into four categories: Level 1 (Beginning Stage), Level 2 (Somewhat Developed), Level 3 (Moderately Developed), and finally Level 4 (Well Developed). Students that identify English as a second language or those in the English Learner Program as required to participate in this assessment.

The most recent data available is for 2021/22 which was the first year returning to in person learning; results from this assessment have been negatively impacted and the district continues to work with this cohort to address learning loss that occurred during the pandemic.

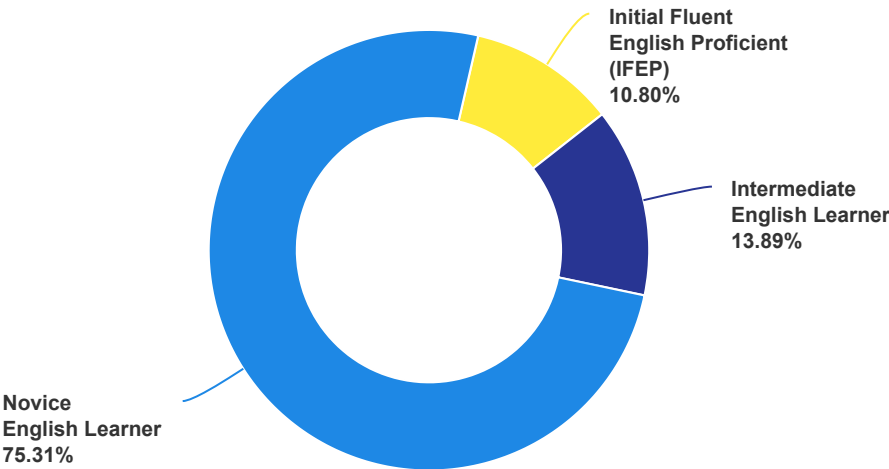
Fresno Unified

English Language Proficiency for Initial ELPAC

Percent of students within each performance level

10.80%

Proficient\*



\*The State Board of Education approved the use of the highest initial ELPAC Overall Performance Level as Initial Fluent English Proficient

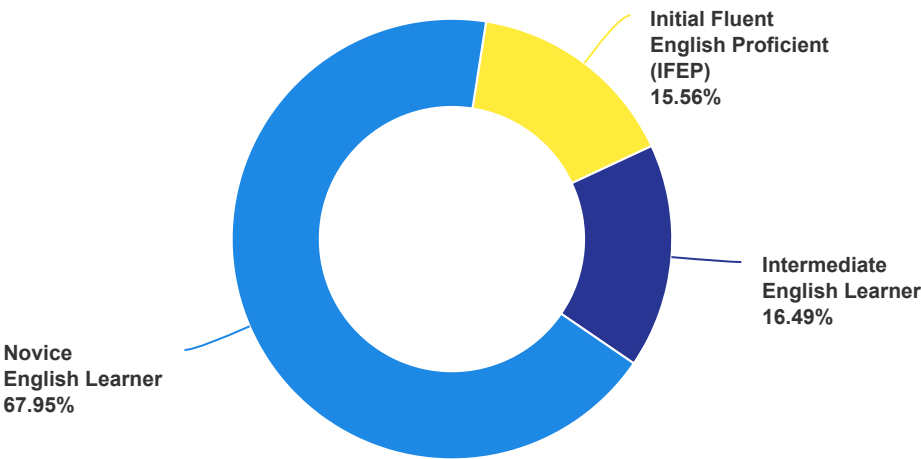
State

English Language Proficiency for Initial ELPAC

Percent of students within each performance level

15.56%

Proficient\*



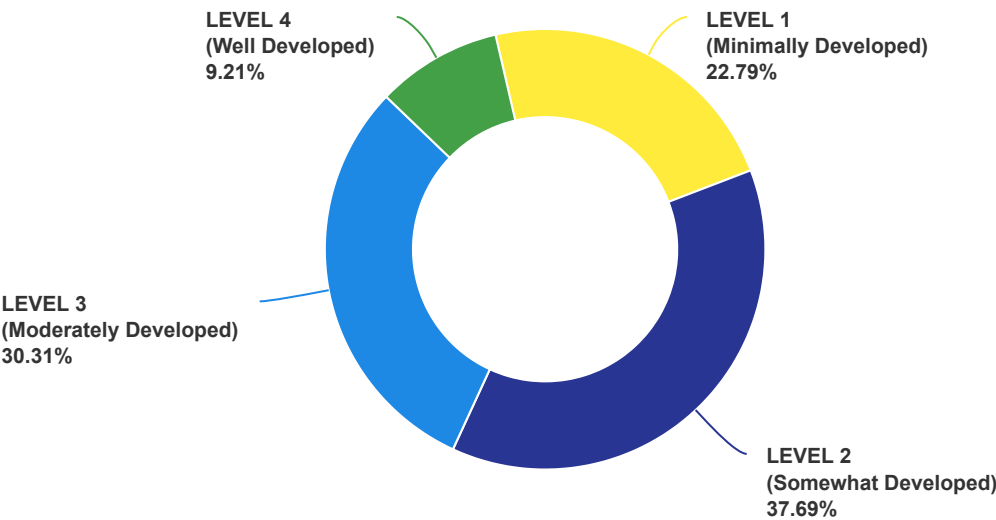
\*The State Board of Education approved the use of the highest initial ELPAC Overall Performance Level as Initial Fluent English Proficient.  
Summative ELPAC Results: Fresno Unified & State.

Fresno Unified

English Language Proficiency for Summative ELPAC

Percent of students within each performance level

9.21%



\*The State Board of Education approved the use of the highest initial ELPAC Overall Performance Level as Initial Fluent English Proficient



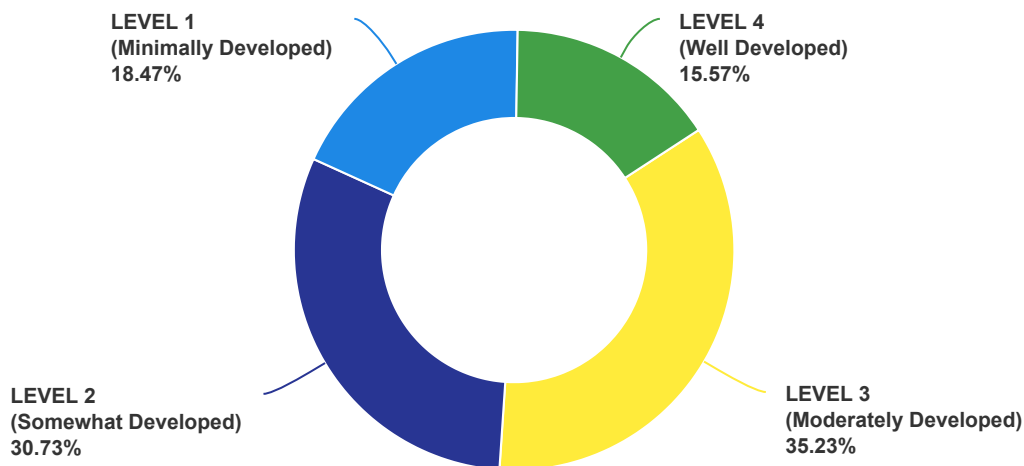
## State

### English Language Proficiency for Summative ELPAC

Percent of students within each performance level

**15.57%**

**Proficient\***



\*The State Board of Education approved the use of the highest initial ELPAC Overall Performance Level as Initial Fluent English Proficient

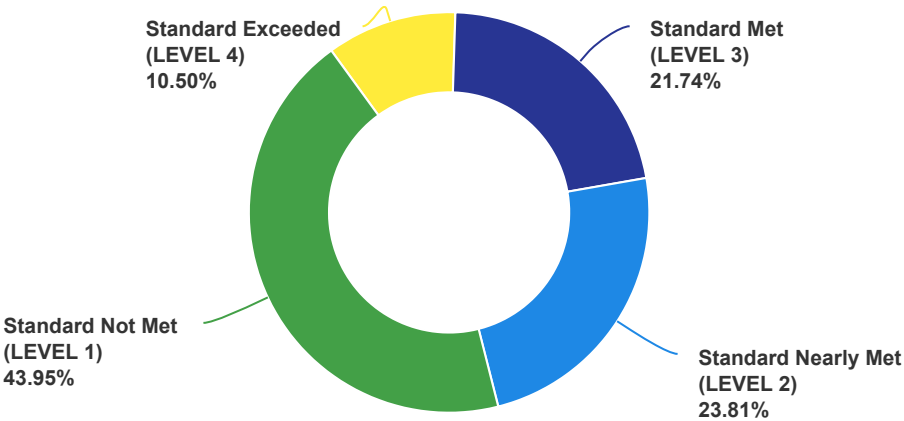
### California Assessment of Student Performance and Progress (CAASPP)

The Smarter Balanced Summative Assessments measure proficiency in English Language Arts/Literacy and Mathematics and is part of the California Assessment of Student Performance and Progress (CAASPP) System. These assessments are given to students in grades 3-8 and 11. Due to the pandemic, this assessment was suspended in 2019/20 school year and resumed in the 2020/21 school year (testing participation varied). The purpose of these assessments is to assess the student knowledge and skills in both the English language arts/literacy (ELA) and mathematics, as well as how much students have improved since the previous year. The test results below are from 2021/22 which was the first year of in-person learning after the pandemic.

Fresno Unified  
ELA

Percent of students within each achievement level  
**32.24%**

Met or Exceeded  
Standard for ELA

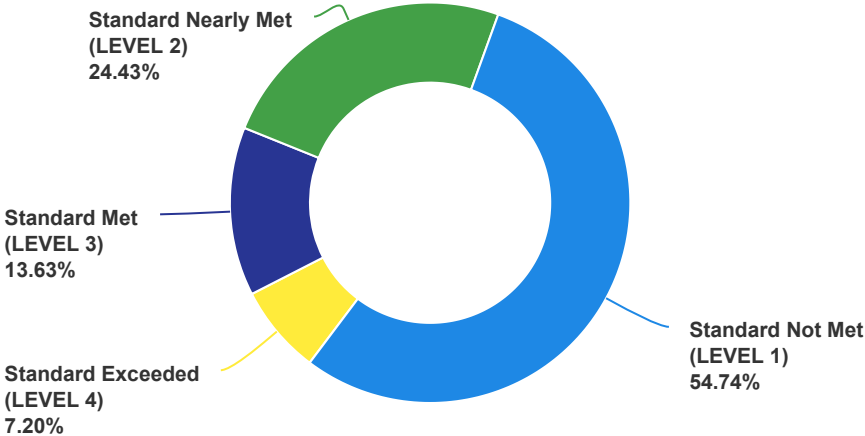


\*The State Board of Education approved the use of the highest initial ELPAC Overall Performance Level as Initial Fluent English Proficient

Fresno Unified  
Mathematics

Percent of students within each achievement level  
**20.83%**

Met or Exceeded  
Standard for Math



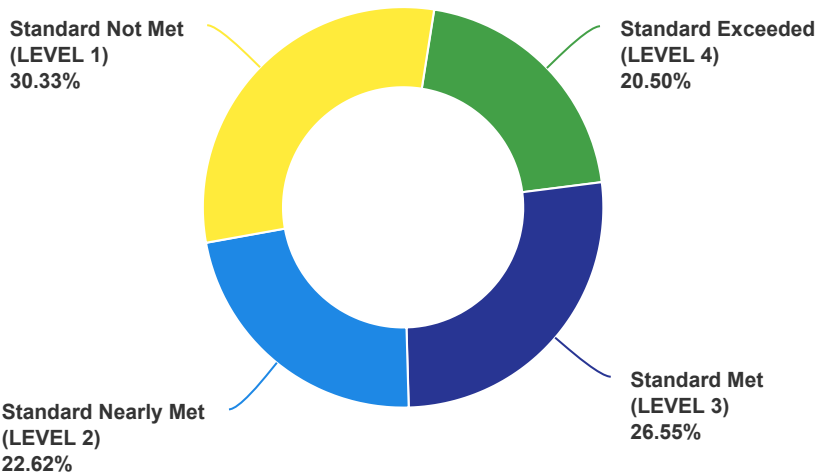
\*The State Board of Education approved the use of the highest initial ELPAC Overall Performance Level as Initial Fluent English Proficient



State  
ELA

Percent of students within each performance level  
**47.05%**

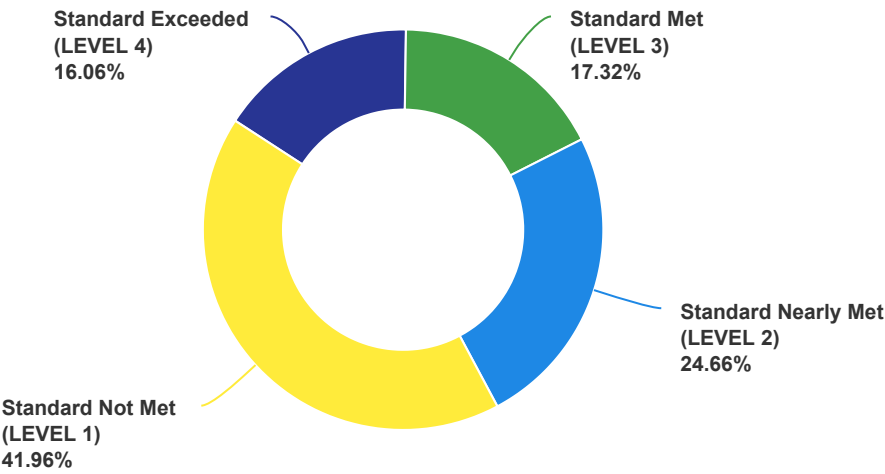
Met or Exceeded  
Standard for ELA



\*The State Board of Education approved the use of the highest initial ELPAC Overall Performance Level as Initial Fluent English Proficient

State  
Mathematics

Percent of students within each performance level  
**33.38%**



\*The State Board of Education approved the use of the highest initial ELPAC Overall Performance Level as Initial Fluent English Proficient

iReady

During the pandemic, the California Department of Education received a federal waiver that allowed districts flexibility in administering end-of-year English language arts and mathematics assessments (since the CAASPP testing participation did not allow a complete view of student performance). Using this tool allowed the district to collect baseline and national comparison data for use throughout the pandemic.

This assessment is administered to kindergarten through 10th grade. The results below are for 2020/21 and 2021/22 and represent the aggregate total. The Baseline represents data year 2020/21, Year 2 Outcome is data year 2021/22, and finally Year 3 is Desired Outcome in 2023/24.

In order to meet the desired outcomes, the district has invested in additional resources such as:

- Additional 30 minutes of direct instructional time for selected sites
- Up to 80 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: <https://stafed.fresnounified.org/lcap>

iReady Assessment Outcomes			
On or Above Grade Level	Baseline	Year 2 Outcome	Year 3 Desired Outcome
English Language Arts	35.6%	18.3%	38.9%
Math	28.6%	12.4%	28.6%





## What is the California School Dashboard?

The California School Dashboard ([www.caschooldashboard.org](http://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.

### What does it do?

Six state measures allow for comparisons across schools and districts based on information collected statewide.

- High School Graduation Rate
- Academic Performance
- Suspension Rate
- English Learner Progress
- College/Career Readiness
- Chronic Absenteeism

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:

- Met
- 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: <https://www.caschooldashboard.org/>

### **Dashboard Results for Fresno Unified:**

Due to the COVID-19 pandemic, state law allows the 2022 Dashboard (the most recent results available) to only display the most current year of data (also known as Status). For this year only, performance levels will be reported using one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low) for state measures. Please note that the Status levels associated with the Chronic Absenteeism and Suspension Rate Indicators are reversed (ranging from Very Low, Low, Medium, High, and Very High). Results shown on the following graphics.

Data for 2021/22  
School Year



Basics: Teachers,  
Instructional Materials,  
Facilities  
**STANDARD MET**

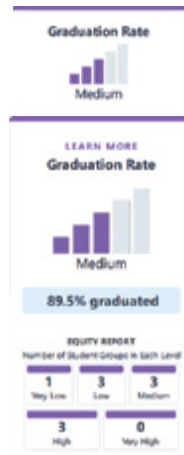
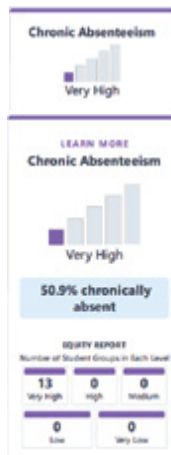
Implementation of  
Academic Standards  
**STANDARD MET**

Local Climate Survey  
**STANDARD MET**

Parent and Family  
Engagement  
**STANDARD MET**

Access to a Broad  
Course of Study  
**STANDARD MET**

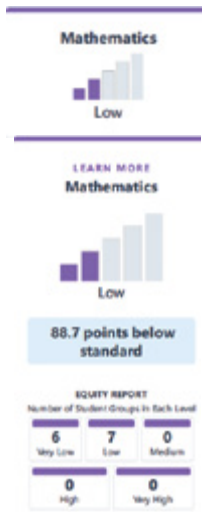
## Academic Engagement



## Conditions & Climate



## Academic Performance



**College/Career**

Not Reported in 2022

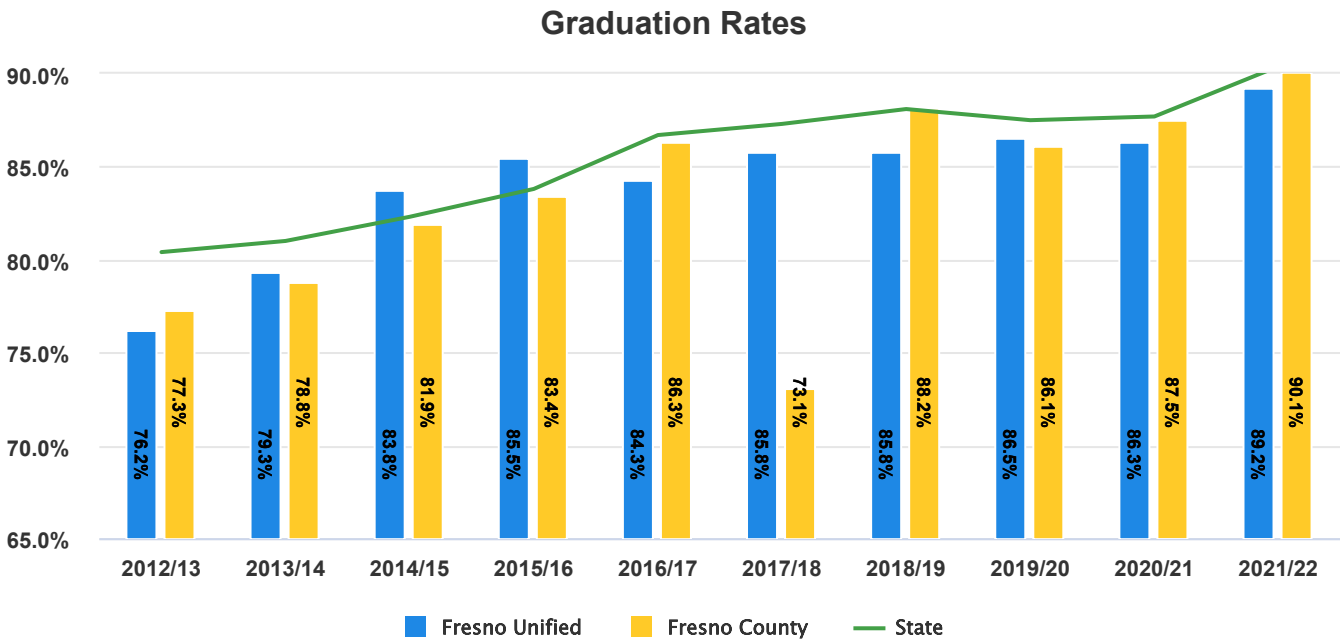


English Learner Results

19.26% 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	Year 2 Outcome	Year 3 Desired Outcome
English Language Progress	45.9%	44.3%	49.2%
English Learner Redesignation	10.4%	3.0%	Meet/Exceed State Redesignation Rate





Source: [DataQuest \(CA Dept of Education\)](#)



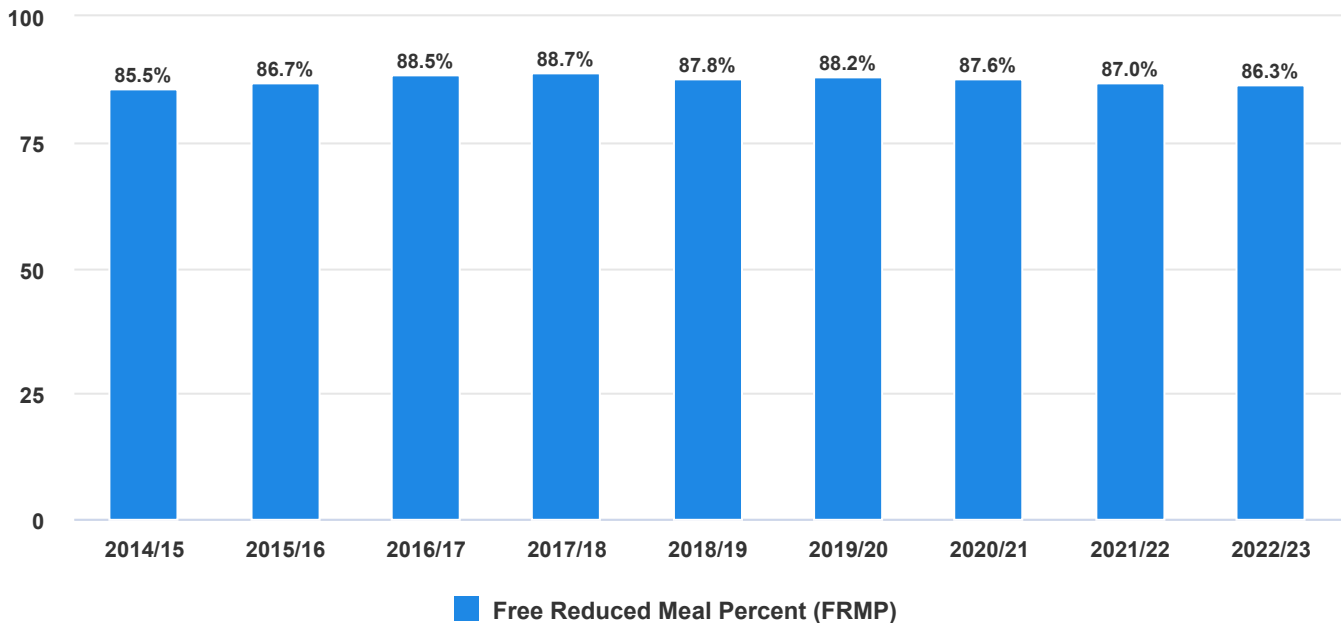
## Free and Reduced Price Meal Historical Data

Fiscal Year	Total Enrollment	Unduplicated Eligible Free/Reduced Meal Counts	Free Reduced Meal Percent (FRMP)
2014/15	70,622	60,386	85.5%
2015/16	70,715	61,337	86.7%
2016/17	70,699	62,546	88.5%
2017/18	70,640	62,623	88.7%
2018/19	70,718	62,094	87.8%
2019/20	70,989	62,593	88.2%
2020/21	69,446	60,804	87.6%
2021/22	69,305	60,322	87.0%
2022/23	69,310	59,821	86.3%

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

Data Source: CALPADS Unduplicated Pupil Counts (UPC) for Grades K-12 (2022-23)

## Free and Reduce Meals



## Special Education Services

The enactment of the Individuals with Disabilities Education Act codified the constitution's guarantee of equal protection under law for all children from birth to twenty-two years with disabilities, providing them with free appropriate public education that meets their education and related service needs in the least restrictive environment. Special Education is an integral part of the total public education system and provides education in a manner that promotes maximum interaction between children with disabilities and children who are not disabled, in a manner that is appropriate to the needs of both.

In 1997, California legislators passed Assembly Bill 602. This bill changed the funding structure for special Education from one based on an instructional personnel service J-50 model calculation to a population-based method. Special Education funds are allocated according to the total student population in a Special Education Local Plan Area (SELPA) rather than on the number of identified special education students. Fresno Unified is a single district SELPA. SELPA's are responsible for allocating funds for the services provided to the individual eligible students.

AB 602 was created to provide equity funding in addition to the usual Master Plan funding. AB 602 funding is based on total district ADA; Special Education ADA is not part of this funding calculation. The District's special education population continues to outpace total District enrollment growth. Although AB 602 was meant to provide equitable funding, due to the disproportionate growth rate, it insufficiently funds the high cost of special day class programs, mainly autism and severely disabled.

### Community Advisory Committee (CAC)

Each SELPA is required by Education Code 56190 to have a Community Advisory Committee. The committee shall serve in an advisory capacity.

The community advisory committee shall have the authority to fulfill the responsibilities that are defined for it in the local plan. The responsibilities shall include, but need not be limited to, all the following:

1. Advising the policy and administrative entity of the district, special education local plan area, or county office, regarding the development, amendment, and review of the local plan. The entity shall review and consider comments from the community advisory committee.
2. Recommending annual priorities to be addressed by the plan.
3. Assisting in parent education and in recruiting parents and other volunteers who may contribute to the implementation of the plan.
4. Encouraging community involvement in the development and review of the local plan.
5. Supporting activities on behalf of individuals with exceptional needs.
6. Assisting in parent awareness of the importance of regular school attendance.

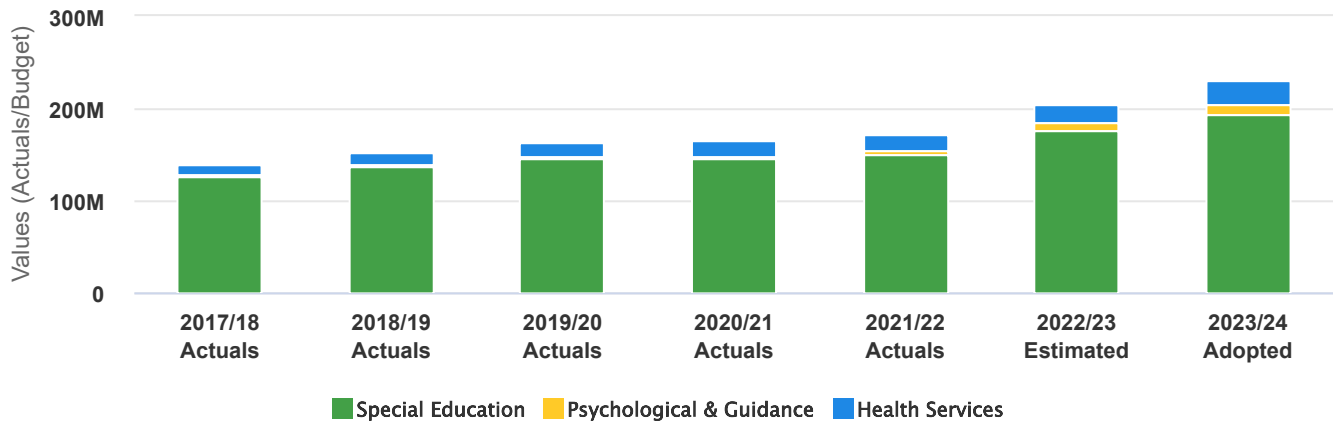
CAC's in California provide a wide range of positive parent to parent support systems including conferences, support groups, newsletter and publications, and training opportunities in addition to their advisory capacity.

For more information regarding CAC's, please go to our website: [Community Advisory Committee \(CAC\) | Fresno Unified Special Education](#)

### Special Education Budget (Includes Health Services, Psychological & Guidance Services)

	Actuals					Estimated	Adopted Budget
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Health Services	\$ 11,276,942	\$ 13,486,520	\$ 14,142,827	\$ 16,097,699	\$ 16,029,000	\$ 19,274,000	\$ 26,118,000
Psychological & Guidance Services	1,558,922	2,284,077	3,025,039	3,338,836	4,635,000	9,351,000	11,752,000
Special Education	127,144,327	136,577,722	145,603,795	144,759,414	150,730,000	176,085,000	193,504,000
<b>Total</b>	<b>\$ 139,980,191</b>	<b>\$ 152,348,319</b>	<b>\$ 162,771,661</b>	<b>\$ 164,195,949</b>	<b>\$ 171,394,000</b>	<b>\$ 204,710,000</b>	<b>\$ 231,374,000</b>

### Special Education Budget





## Income and Poverty in Fresno Unified

Most Fresno Unified students are disproportionately impacted by higher concentrations of poverty than the average city in California. The poverty rate in Fresno is approximately 78.91% higher than the US average\*. Fresno County ranks as the second poorest metropolitan county (Tulare ranks last) in California. Within the City of Fresno, the US Census reports that 34.1% of children that attend Fresno Unified School District live with incomes below the Federal poverty level compared to 15.5% statewide (median household income).\*\*

Poverty rates within Fresno Unified for Poverty rates are also significantly higher in the following groups: Black residents (41.8%), Asian residents (28.3%), and for Hispanic or Latino residents (34.0%)\*\*\*. 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, 2017-2021.

Sources:

\* [WelfareInfo.org/poverty-rate/California](http://WelfareInfo.org/poverty-rate/California)

\*\*SAIPE ([census.gov](http://census.gov))

\*\*\*Fresno, California (CA) poverty rate data - information about poor and low-income residents living in this city ([city-data.com](http://city-data.com))  
[www.indexmundi.com/facts/united-states/quick-facts/california/percent-of-people-of-all-ages-in-poverty#chart](http://www.indexmundi.com/facts/united-states/quick-facts/california/percent-of-people-of-all-ages-in-poverty#chart)

\*\*\*\*U.S. Census Bureau QuickFacts: Fresno County, California

### Income and Poverty Comparison (Census Data 2017-2021)

	City of Fresno		City of Clovis		Fresno County		State	US
Per Capita Income****	\$	26,368	\$	37,824	\$	27,295	\$ 41,276	\$ 37,638
Median Household Income****	\$	57,211	\$	89,769	\$	61,276	\$ 84,097	\$ 70,784



## Salary Increases

Fresno Unified prides itself in offering both competitive salary and benefit packages to their employees. Through constant collaboration with our labor partners, employee groups, and the Governing Board we have been able to remain competitive in our immediate geographic area. Starting with the 2019/20 school year, contingency language was established for salary schedule increases that hinge on First Interim LCFF Revenue Limit Sources. These increases are stepped.

For more information regarding Collective Bargaining Agreements: [Labor Relations & Collective Bargaining Agreements | Fresno Unified Human Resources](#)

### Negotiated Salary Adjustments by School Year

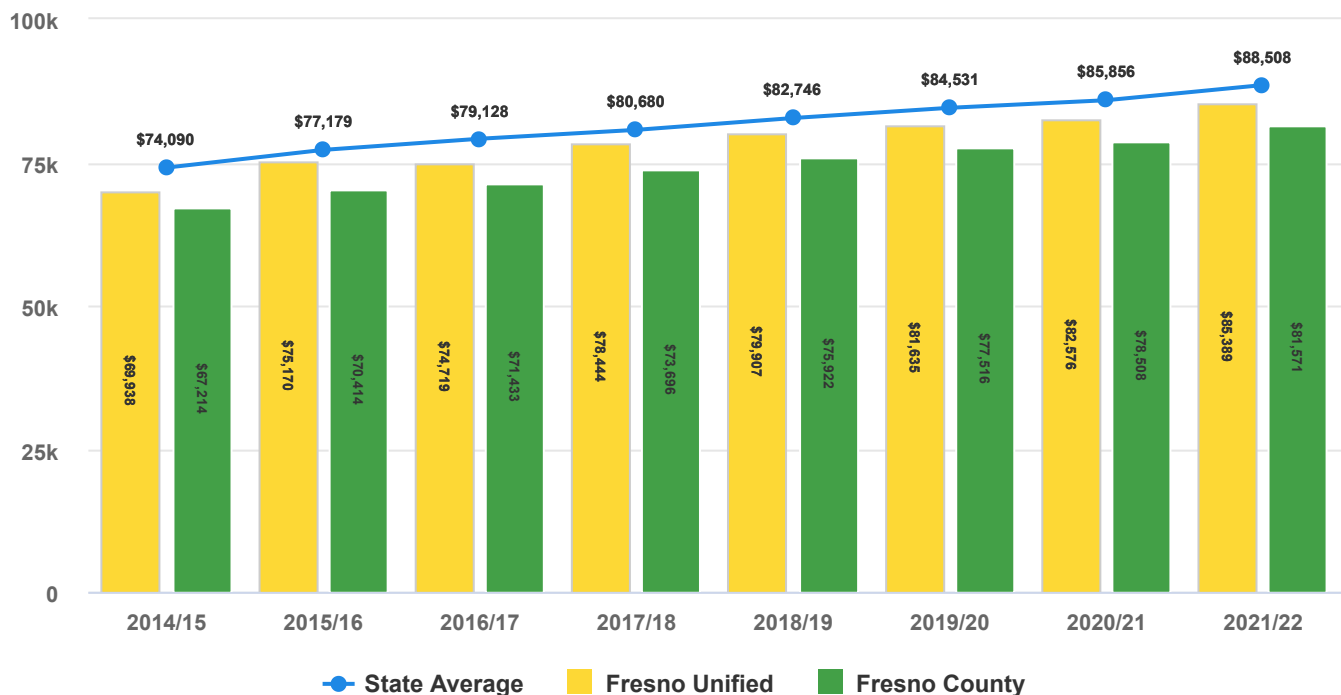
	Ongoing	Onetime
2016/17	3.5%	N/A
2017/18	2.0%	N/A
2018/19	3.0%	N/A
2019/20*	3.0%	1.5%
2020/21**	0.0%	\$3,500
2021/22	4.0%	0.5%
2022/23	6.0%	0.5% & \$5000

\*New language that established contingency language for salary schedule increases based on First Interim LCFF revenues.

\*\*Impacted by Pandemic-COLA planned at 0.00%

### Average Teacher Salary

State, Fresno Unified, Fresno County





# School Finance Glossary of Terms



## School Finance Glossary Of Terms

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### 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 or 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.

### **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.

### **Audit**

A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.

### **Average Daily Attendance (ADA)**

The total number of days of student attendance divided by the total number of days in the regular school year. A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students enrolled in each school and district. (This number is determined by counting students on a given day in October.) ADA is lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose (revenues) and other funding. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (See Attendance Reports).

### **Balance Sheet**

A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.

### **Benefit Assessment Districts**

See Maintenance Assessment Districts.

### **Bilingual Education**

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

### **Bond**

A written obligation to pay a specified sum of money, (face value), at a fixed time in the future, (date of maturity). Bonds generally carry interest at a fixed rate but may carry variable rates as well.

### **Bonded Debt Limit**

The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

### **Bonded Indebtedness**

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the electorate approves the taxes.

### **Bond Measure**

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote, which requires greater accountability measures. Local property owners, through an increase in property taxes, repay the principal and interest. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

### **Budget**

A plan of financial operation embodying an estimate of adopted expenditures for a given period or purpose and the adopted means of funding them.

### **Budgeting**

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

### **California Assessment of Student Performance and Progress (CAASPP)**

The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013 and encompasses the following assessments and student participation requirements:

- Smarter Balanced Summative Assessments for English language arts/literacy (ELA) and mathematics in grades three through eight and eleven.
- Alternate assessments for English language arts/literacy and mathematics in grades three through eight and eleven.
- Science assessments in grades five, eight, and ten (i.e., California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA).
- Standards-based tests in Spanish (STS) for reading/language arts in grades two through eleven (optional).

### **California Basic Education Data System (CBEDS)**

The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

### **California Basic Education Skills Test (CBEST)**

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.



**California English Language Development Test (CELDT)**

A test used to assess a student's language proficiency in English, specifically listening, speaking, reading, and writing.

**California High School Exit Exam (CAHSEE)**

The exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.

**Capital Outlay**

Expenditures for the replacement of equipment, major renovation, or new schools.

**Career Technical Education (CTE)**

A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

**CARES Act**

Federal Funding from CDE to provide funds to LEA's to mitigate learning loss related to COVID-19 school closures. Spending window from March 1, 2020 May 31, 2021. SACS resource code is 3220.

**Categorical Aid**

Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law, or by regulation. Examples include programs such as Special Education. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to LCFF revenues.

**Center for Advanced Research & Technology (CART)**

State-of-the-art high school, in partnership with the Clovis Unified School District and the business community designed to meet a student's technology and advanced course work needs.

**Certificated/Credentialed Employees**

Teachers and most administrators must meet California's requirements for a teaching credential. These requirements include having a bachelor's degree, completing additional required coursework, and passing the California Basic Educational Skills Test (CBEST). However, teachers who have not yet acquired a credential but have an emergency permit can teach in the classroom and are counted in this category.

**Certificates of Participation (COP)**

A financing technique, which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement). The primary difference between a COP and a General Obligation Bond is that a General Obligation Bond is voter approved debt as opposed to a COP which is not voter approved.



### **Classified Personnel**

Employees who hold positions that do not require credentials including aides, custodians, clerical personnel, transportation, food services, and other non-teaching personnel.

### **Class Size Reduction (CSR)**

Initiated in the 1996–97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade. The existing CSR program was replaced in the 2013/14 fiscal year with the passage of the LCFF, which has mandates as to the allowable sizes of classes in grades K-3. The funding is now a grade span adjustment to the LCFF in grades K-3.

### **Classified Personnel**

Employees who hold positions that do not require credentials including aides, custodians, clerical personnel, transportation, food services, and other non-teaching personnel.

### **Cohort**

A cohort is a group of people who are around the same age. In education, it is often used to describe a group of students in the same grade, learning group, or similar demographic grouping.

### **Comparative Analysis**

Comparative Analysis of a District's Income and Expenditures as compared to other agencies.

### **Concurrently Enrolled**

Pupils who are enrolled both in a regular program for at least the minimum school day and in a class for adults. Such a student will generate both regular average daily attendance (ADA) for the time in the regular program and concurrently enrolled ADA for the time in Adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, a student can generate more than one unit of ADA.

### **Consumer Price Index (CPI)**

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. The Consumer Price Index is one of several measures of economic change. Salary adjustments and other costs can be linked to the Consumer Price Index, which is sometimes used as a factor to measure inflation.

### **Content Standards Test (CST)**

A test specifically for California schools aligned with State standards that describe what students should know and be able to do in each grade level. The test is given to students in grades 2 through 11 as part of the State's STAR Program.

### **Contribution**

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for

these additional costs. Contributions occur in most districts, which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general-purpose funds to special purpose programs.

### **Coronavirus Aid, Relief, and Economic Security Act (CARES Act)**

The U.S. Congress passed this Act on March 27, 2020 in response to COVID-19. This Act provides states with both funding and streamlined waivers to give State educational agencies (SEAs) necessary flexibilities to respond to the COVID-19 pandemic. The two main funding sources for this Act are the Elementary and Secondary Emergency Relief Fund (ESSER I Fund) and the Governor's Emergency Education Relief Fund (GEER I Fund). This funding provides local educational agencies (LEAs) with emergency relief funds to address the impact the pandemic continues to have on elementary and secondary schools across the nation.

### **Coronavirus Response and Relief and Supplemental Appropriations Act (CRRSA Act)**

Enacted on December 27, 2020, this is the second federal relief stimulus funding package in response to the COVID-19 pandemic. The two main funding sources are the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund) and the Governor's Emergency Education Relief Fund (GEER II Fund).

### **Cost of Living Adjustment (COLA)**

An increase in funding for schools from the state or federal government due to inflation. In California, the law states that schools should receive a certain Cost of Living Adjustment based on the Implicit Price Deflator for State and Local Government Purchases of Goods and Services. (See Education Code Section 42238.1)

### **Credit Rating**

A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies – Moody's Investors Services, Standard and Poor's, and Fitch Investment Services.

### **Criteria and Standards**

Local district budgets must meet state-adopted provisions of criteria and standards. These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. (See Education Code Sections 33127 et seq.)

### **Current Operating Expenditures**

Education expenditures for the daily operation of the school programs such as expenditures for administration, instruction, health services, transportation, and operation and maintenance of plant.

### **Debt Service**

Expenditures for the payment of principal and interest on long-term obligations. Deferred Maintenance Major repairs of buildings and equipment by school districts. The District allocates a portion of its funds to deferred maintenance projects.

### **Deficit Factor**

When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

### **Deficit Spending**

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

### **Deficits**

Funding shortfalls occur when the State appropriations are insufficient to fund local district and county entitlements.

### **Developer Fees**

A charge per square foot on residential and commercial construction within a school district. These fees are charged both to developers of new properties and to property owners who remodel and is based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.

### **Due To/From Other Funds**

Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must always equal the aggregate amount of interfund receivables.

### **Economic Impact Aid (EIA)**

State categorical aid for districts with concentrations of children who are transient, from low-income families, or English-Language Learners. Due to the implementation of the Local Control Funding Formula (LCFF), this grant has been rolled into LCFF supplemental funding.

### **Education Code**

Laws from the State that govern school districts, county offices of education, etc. These can be found at <http://www.cde.ca.gov/re/lr/cl>.

### **Education Revenue Augmentation Fund (ERAF)**

The fund used to collect the property taxes shifted from cities, the county, and special districts within each county prior to their distribution to K-14 school agencies.

**Employee Benefits**

Amounts paid by the school system on behalf of employees. These amounts are not included in the gross salary but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS –State Teachers’ Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers’ compensation payments; and (5) payments made to personnel on sabbatical leave.

**Encumbrances**

Purchase orders, contracts for salary, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual goods or services are delivered to the school district.

**Ending Balance**

Generally, a reference to a school district’s net ending balance of their General Fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance, which meets the criteria and standards minimums as established by the State Board of Education.

**English Learner (EL)**

Student who has not yet mastered the English language.

**English Language Arts (ELA)**

All academic disciplines related to reading and the use of the English language in communication.

**Enrollment**

The total number of pupils enrolled, whether part-time, full-time, resident, or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in homebound instruction or a non-graduate enrolled in qualifying alternative programs.

**Entitlement**

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

**Equalization Aid**

The extra state aid provided in some years (such as 1995/96) to a low revenue district to increase its base revenue limit toward the statewide average.

**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-General Fund (AB 86/130)**

State Funds to be used as part of a learning recovery program, funds are to be used for supplemental instruction and support pursuant to EC Section 43522 (b), including: expanded learning, learning supports, integrated pupil supports, community learning hubs, support to help credit deficient pupils graduate, additional academic services, training for school staff, and paraprofessional staff. Expenditure deadline is September 30, 2024. SACs resource code is 7426.

**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 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.
  - ◆ Adult Education Fund - Used to account separately for federal, state, and local revenue for adult education programs.



- ◆ Charter Schools Fund - Used to account separately for federal, state, and local revenue for charter school programs.
- ◆ Child Development Fund - Used to account separately for federal, state, and local revenue to operate child development programs.
- ◆ Cafeteria Fund - Used to account separately for federal, state, and local revenue to operate the food service program.
- ◆ Deferred Maintenance Fund - Used to account separately for Local Education Agency's contributions for deferred maintenance purposes.
- ◆ Capital Project Funds - Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities.
- ◆ Building Fund - Exists primarily to account separately for proceeds from the sale of bonds.
- ◆ Capital Facilities Fund - Used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances or private agreements between the Local Education Agency and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund.
- ◆ County School Facilities Fund - Used primarily to account for apportionments received from State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization, and facility hardship grants.
- ◆ Special Reserve for Capital Outlay Projects Sub-fund (SRCPPF) - Exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues that may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property with the option to purchase; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and, (3) excess amounts sufficient to pay all unpaid bond obligations.
- ◆ Debt Service Funds - Debt service funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term obligations.
- ◆ Bond Interest and Redemption Fund - Used for the repayment of bonds issued for a Local Education Agency (Education Code sections 15125-15262, Bond Interest and Sinking Fund).
- ◆ Debt Service Fund for Blended Component Units - This fund is used to account for the accumulation of resources for the payment of principal and interest on Certificates of Participation that are issued by financing corporations that are considered blended component units of the school district under Generally Accepted Accounting Principles (GAAP).

### **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.

**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 2019/20: K-3 \$7,702 per ADA; 4-6 \$7,818 per ADA; 7-8 \$8,050 per ADA; 9-12 \$9,329 per ADA.
- The LCFF provides an adjustment of 10.4 percent on the base grant amount for kindergarten through grade three (K-3).
- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12).
- 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 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Provides for additional funding based on an "economic recovery target" to ensure that virtually all districts are at least restored to their 2007/08 state funding levels (adjusted for inflation) and guarantees a minimum amount of state aid to LEAs.

### **Local Education Agency (LEA)**

A public board of education or other public authority legally constituted within a state for either administrative control or direction of, or to perform a service function for, public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a state, or for a combination of school districts or counties as are recognized in a state as an administrative agency for its public elementary or secondary school. Fresno Unified School District (FUSD) is its own LEA.

### **Lottery**

Scratch tickets and lotto games, which began in California in October 1985. At least 34% of lottery proceeds are distributed to districts based on enrollment of kindergarten through university students.

### **Maintenance Assessment Districts**

Local agencies, including school agencies, may charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). School agencies can impose the fee by a vote of the local governing board only, but the agency must show a benefit to each fee payer.

### **Maintenance Factor**

See Proposition 98.

### **Mandated Costs**

School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIII B, Section 6.

### **Master Plan for Special Education**

California categorical program for the education of all children with disabilities originally enacted in 1980 and amended frequently since then.

### **Mentor Teacher**

A specially selected teacher who receives a stipend to work with new and inexperienced teachers on curriculum and instruction.

### **Migrant Education**

The Migrant Education program was designed to supplement the educational and health needs of students who are the children of migrant workers. It provides instructional, health, support, and counseling services for school age migrant children and preschoolers.

### **Miscellaneous Funds**

Local revenues received from royalties, bonuses, and other payments in-lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.



**Multi-Purpose Room (MPR)**

A room within a school that is used for a variety of purposes, such as a cafeteria, assembly forum or sports arena.

**Multi-Track Schools/Multi-Track Year Round**

A schedule of classes throughout the calendar year to fully utilize school facilities. Students attend about three-quarters of the time, in various schedules determined by each district.

**Net Assets**

The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district's financial condition.

**No Child Left Behind Act (NCLB)**

Much of federal funding for K–12 schools come from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. The 2002 ESEA reauthorization is called the No Child Left Behind Act (NCLB). NCLB modifies the original ESEA, as have previous reauthorizations, and increases the federal focus on disadvantaged pupils, including English learners and students who live in poverty. The law also strengthens federal support for a standards-based reform agenda including high academic standards for all students; extra support to help students and schools meet those standards; and greater accountability for the results, particularly as measured by student performance on standardized tests. NCLB also provides funds to support innovative programs such as charter schools and create out-of-school programs. Besides providing funds to prepare, train, recruit, and retain high quality teachers, the law has also placed attention on the need for high quality teachers and the unequal distribution of credentialed teachers, setting guidelines for states to use in defining a highly qualified teacher. Further, it mandates that only teachers fitting the state description are to be hired at schools that receive Title I funding (for students living in poverty). NCLB also sets requirements for non-credentialed teaching assistants (or instructional aides). In addition, it supports the right of parents to transfer their children to a different school if their school is low performing or unsafe. NCLB was replaced in 2015 with Every Student Succeeds Act (ESSA).

**Object of Expenditures**

As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personnel services, contractual services, materials and supplies).

- **Certificated Salaries 1000** - Expenditures for full-time, part-time, and prorated portions of salaries for all certificated personnel.
- **Classified Salaries 2000** - Expenditures for full-time, part-time, and prorated portions of salaries for all classified personnel.
- **Employee Benefits 3000** - Expenditures for employer's contributions to retirement plans and for health and welfare benefits for employees and/or their dependents, retired employees, and board members.

- Books and Supplies 4000 - Books, supplies, equipment under \$25,000 and equipment replacement for instruction and other district operations, such as administration and maintenance.
- Contracted Services and Other Operating 5000 - Expenditures for consultants, lecturers, Western Association of Schools and Colleges (WASC) reports and testing services, services provided by the County Superintendent of Schools or other school districts, travel, conferences, membership, dues, insurance, utilities, rentals, leases, legal assistance, elections, audits, other contracted services, and inter-program charges and credits for direct services.
- Capital Outlay 6000 - Expenditures over \$25,000 for sites and improvement of buildings, books and media for new school libraries, or major expansion of school libraries, and new equipment.
- Other Outgo 7000 - Expenditures for the retirement of debt, outgoing tuition, interfund transfers, other transfers, and appropriations for contingencies.

### **Organized Associated Student Body (ASB)**

ASB organizations are either organized (secondary) or unorganized (elementary). Student organizations in intermediate schools and high schools are called Organized Student Body Associations because the students organize their activities around student clubs and a student council. See Unorganized Associated Student Body for elementary ASB.

### **Parcel Tax**

In California, an assessment on each parcel of property that must be approved by two-thirds of the voters in a school district. When proposing parcel tax elections, districts indicate how the money will be used, generally for educational programs. Money from parcel taxes is usually not used for school construction or renovation, which is normally financed through a general obligation bond measure. (See Government Code Section 50079, et al.)

### **Per Capita Personal Income**

Total personal income from all sources prior to taxation, divided by the number of residents in a state.

### **Permissive Override Tax**

Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a School Board to be levied. Districts, due to the limitations in property taxes from Proposition 13, are no longer allowed to levy such taxes.

### **PL94-142**

Federal law that mandates a free and appropriate education for all children with disabilities.

### **PPE**

Personal protective equipment worn to minimize exposure to hazards that cause serious workplace injuries and illnesses. During the pandemic, funding was used to purchase PPE items such as masks, gloves, gowns, and face shields.

### Prior Year's Taxes

Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the Local Control Funding Formula.

### Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

### Program

Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

### Proposition 98 (1988)

An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called Test 1 and Test 2, unless an alternative formula, known as Test 3, applies.

- Test 1 originally provided that K-14 school agencies shall receive at about 41% of state general fund tax revenues in each year, the same percentage as was appropriated for K-12 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-12 agencies, the Test 1 percentage has been reset at 34.0%.
- Test 2 provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-14 ADA and an inflation factor equal to the annual percentage change in per capita personal income.
- Test 3 only applies in years when the annual percentage change in per capita state general fund tax revenues plus one-half percent is lower than the Test 2 inflation factor (i.e. change in per capita personal income), and in this case the Test 2 inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus one half percent.

One of the provisions of Proposition 98/111 is that if the minimum funding level is reduced due either to Test 3 or the suspension of the minimum funding level by the Legislature and Governor, a maintenance factor is calculated as the amount of the funding reduction. In subsequent years when state taxes grow quickly, this maintenance factor is added to the minimum funding level until the funding base is fully restored.

**Proposition 13 (1978)**

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required two thirds vote to change existing or levy other new taxes.

**Proposition 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 (SRCPPF)**

This sub-fund was created to account for revenue and expenditures for capital projects not eligible for local and state bonds.

**Standardized Account Code Structure (SACS)**

Standardized Account Code Structure is a method for school agencies to account for their revenues and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts are required to account by this method.

**State Allocation Board (SAB)**

A regulatory agency, which controls most state-aided capital outlay and distributes funds for them.

### **State School Fund**

Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

### **State Teachers' Retirement System (STRS or CALSTRS)**

State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

### **STRS on Behalf**

GASB 68 requires employers to recognize their proportionate share of the State's STRS liability on the District general ledger.

### **Student Services and School Attendance Officer**

See Truant Officer.

### **Students with Disabilities (SWD)**

The official classification, specified by the federal government, to describe students requiring special education services based on their disability.

### **Supplemental Roll**

An additional property tax assessment required by local county auditors due to a revision in the AB 8 tax collections. The roll is for those properties for which occupancy permits are issued after the property tax lien date, built prior to the end of the fiscal year; i.e. between March 1 and June 30.

### **Supplemental Services**

Students from low-income families who are attending schools that have been identified as failing for two years are eligible to receive outside tutoring for academic assistance under Every Student Succeeds Act (ESSA). Parents can choose the appropriate services for their child from a list of approved providers. The school district provides the services.

### **Supplies**

Supplies for instruction include class textbooks and other instructional materials.

### **Targeted Assistance Schools (TAS)**

Title I schools that are ineligible for a school wide program or choose not to operate a school wide program are considered targeted assistance schools. These schools use Title I funds to provide services to eligible students who are identified as having the greatest need for special assistance in meeting the state content standards.

### **Tax Rate**

The amount of tax stated in terms of a unit of the tax base.

### **Tax Rate Limit**

The maximum rate of tax that a governmental unit may levy.

**Test 1/Test 2/Test 3**

See Proposition 98

**Title I**

A federal program that provides funds for educationally disadvantaged students, including the children of migrant workers. Funding is based on the number of low-income children in a school, generally those eligible for the free/reduced price meals program. Title I is intended to supplement, not replace, State and district funds. The funds are distributed to school districts, which make allocations to eligible schools, according to criteria in the federal law. Schools receiving Title I monies are supposed to involve parents in deciding how those funds are spent and in reviewing progress. See Every Student Succeeds Act (ESSA), School wide Programs, and Targeted Assistance Schools (TAS).

**Truant Officer**

An official who investigates unauthorized absences from school.

**Tuition**

Fees paid to school districts outside the state, and to private schools both inside the state and outside the state, for educating elementary and secondary school students (grades pre-kindergarten through grade 12). Special needs children who cannot receive the education and services they require within their school district are sometimes sent to private schools.

**Unduplicated Count**

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. It also refers to the percentage of students who qualify for free or reduced-price meals, English learners, homeless or foster youth. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

**Unduplicated Pupil Percentage (UPP)**

The percentage of target students a district has compared to their total enrollment.

**Unencumbered Balance**

That portion of an appropriation or allotment not yet expended or obligated.

**Unorganized Associated Student Body (ASB)**

ASB organizations are either organized (secondary) or unorganized (elementary). Student organizations in elementary schools are unorganized student body associations because the students do not form clubs or a student council. While students in the elementary schools do raise funds, they have only limited involvement in decisions about the fund-raising events and how the funds are to be spent. The governing board delegates authority to oversee the raising and spending of funds to the school principal or designee. (See Organized Associated Student Body for secondary ASB)

### **Unearned Revenue**

Revenue received in a given fiscal year but not earned until after the fiscal year has ended. For example, funds collected from parents for their child's food service account that remain in the account for use in the next school year.

### **Unsecured Property**

Moveable property such as boats and airplanes. This property is taxed at the previous year's secured property tax rate.

### **Unsecured Roll**

That portion of assessed property that is movable, such as boats and airplanes.

### **Waivers**

Permission from the State Board of Education or in some cases, from the Superintendent of Public Instruction to set aside the requirements of an Education Code provision upon the request of a school district. (See Education Code Section 33050.)

### **Warrant**

A written order approved by the Board drawn to pay a specified amount to a designated payee.







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