

Fresno Unified School District
Board Agenda Item

Board Meeting Date: October 12, 2022

AGENDA ITEM A-7

AGENDA SECTION: A

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

ACTION REQUESTED: Approve

(Adopt, Approve, Discuss, Receive, etc.)

TITLE AND SUBJECT: Approve Budget Revision No. 2 for Fiscal Year 2022/23

ITEM DESCRIPTION: Included in the Board binders is Budget Revision No. 2 for fiscal year 2022/23. Periodic updates to the district's budget are presented to the Board of Education for approval. Budget Revision No. 2 includes adjustments for updated information regarding carryover, actual beginning balances, and necessary adjustments to support the acceptance of various grant awards.

The following items are included in Budget Revision No. 2 for fiscal year 2022/23:

- Adjustments for actual beginning balances as presented in the 2021/22 Unaudited Actual Financial Report approved by the Board on September 14, 2022
- Program adjustments
- Grant Revisions
- Other Funds

FINANCIAL SUMMARY: As a result, the Unrestricted General Fund Reserve for Economic Uncertainties is estimated at approximately \$157.5 million at June 30, 2023.

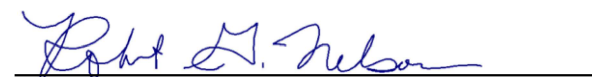
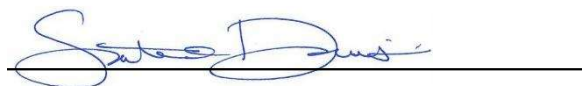
PREPARED BY: Kim Kelstrom
Executive Officer



DIVISION: Business and Financial Services
PHONE NUMBER: (559) 457-6226

CABINET APPROVAL: Santino Danisi
Chief Financial Officer

SUPERINTENDENT APPROVAL:



Unrestricted General Fund Adjustments and Revisions – Unaudited Actuals

Unaudited Actuals – As presented in the 2021/22 Unaudited Actuals Financial Report approved by the Board on September 14, 2022, the 2022/23 beginning balance is adjusted to the 2021/22 actual balance. In addition, the unrestricted ending balance includes: Facilities one-time projects of \$1.6 million in addition to carryover adjustment for departments and supplemental and concentration carryover of \$700,000.

Program Adjustments to 2022/23 Budget Recommended for Approval

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

- Local Control Funding Formula (LCFF) increase due to COLA adjustment from 12.84% to 13.26% – \$2.6 million
- In accordance with current employee bargaining agreements, the 2022/23 district's health contribution level increases from \$22,953 to \$23,016 per employee participant – \$430,000
- Equity and Access – Support contract to provide an independent assessment of matters which arise from within the district pertaining to race; ethnicity; national origin; gender; and sexual orientation involving employees and students – \$90,000
- Safety and Security – Increase allocation per the negotiated contract for Fresno Police and Safe to Schools approved by the board on June 15, 2022 – \$1.1 million
- Comprehensive Sexual Education – Increase allocation per negotiated contract approved by the board on June 15, 2022 – \$250,000
- Human Resources – Add 1.0 FTE Executive Director, 2.0 FTE Manager I, 5.0 FTE HR Data Specialists, 1.0 FTE Admin Secretary I, convert Analyst II to Manager I, HR Specialist to Analyst I, 12.0 FTE HR Specialist to HR Data Specialist II, 3.0 FTE Customer Service Representatives to HR Data Specialist II and 1.0 FTE HR Assistant to HR Data Specialist II as presented to the Board of Education on September 14, 2022 – \$1.2 million (\$227,000 offset from Title I)
- Payroll – Allocate 2.0 FTE additional Analyst I positions and a 1.0 FTE Office Manager to support the increased workload – \$370,000
- Maintenance – Conversion of vacant Executive Director Maintenance to 2.0 FTE Director positions – \$200,000
- Community School – Allocate 1.0 FTE Principal on Special Assignment to support Community School grant. If awarded, the position will shift to the grant – \$120,000
- School Leadership – Upgrade 2.0 FTE Administrators to Instructional Superintendents
- As a result of the revision to existing grants and entitlements, Budget Revision No. 2 recognizes \$1.3 million

Grant Revisions

Included in Budget Revision No. 2 are additional allocations to ESSER III of \$3.6 million to address increased support in the following categories:

- Office Assistants and Licensed Vocational Nurse increase by additional one hour per the labor side letter – \$1.8 million
- Certificated Substitute incentive per the labor side letter – \$250,000
- Health Services – Support increased contract for contact tracing and health supplies – \$515,000
- eLearn – Allocate additional 2.0 FTE Child Welfare Assistant to support outreach to students – \$140,000
- Technology – Allocate additional 1.0 FTE Technical Specialist I and laptops to support Substitutes and Paraeducators – \$771,000
- Recognize indirect costs - \$100,000

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

Name	2022/23 Current Budget Allocation	2021/22 Carryover Amount	2022/23 Adjusted Award Amount	Revised Budget Allocation	Change
21ST Century Comm Learning Ctr	\$1,093,000	\$191,876	-	\$1,284,876	\$191,876
After School Education & Safety Program (ASES)	5,125,174	372,642	-	5,497,816	372,642
A-G Access/Success Grant	5,312,368	(171,762)	-	5,140,606	(171,762)
American Rescue Plan - Homeless Children and Youth I	-	40,950	-	40,950	40,950
American Rescue Plan - Homeless Children and Youth II	1,012,931	44,469	-	1,057,400	44,469
California Career Technical Education Incentive Grant Program	4,194,453	446,991	-	4,641,444	446,991
California Clean Energy Jobs Act (Prop 39)	-	84,335	-	84,335	84,335
California Community Schools Partnership Program - Planning Grant	-	-	181,395	181,395	181,395
California Newcomer Education and Well-Being Project	374,135	40,528	-	414,663	40,528
California Partnership Academies - CTE Initiative	129,134	12,463	-	141,597	12,463
Classified Schools Employee Grant	-	3,002	144,000	147,002	147,002
Kitchen Infrastructure & Training Funds	-	1,720,859	-	1,720,859	1,720,859
Community Redevelopment	1,963,930	403,754	-	2,367,684	403,754
Early Learning - Comprehensive Literacy State Development Project	-	-	169,500	169,500	169,500
Elementary and Secondary School Emergency Relief I/II/III	220,076,423	12,141,898	3,562,280	235,780,601	15,704,178

Name	2022/23 Current Budget Allocation	2021/22 Carryover Amount	2022/23 Adjusted Award Amount	Revised Budget Allocation	Change
Elementary Schools: Local Grants	-	10,456	-	10,456	10,456
ESSA: Comprehensive Support & Improvement (CSI)	2,904,741	376,650	-	3,281,391	376,650
Ethnic Studies Block Grant	-	-	502,712	502,712	502,712
Expanded Learning Opportunities Grant	-	5,740,570	-	5,740,570	5,740,570
Expanded Learning Opportunities Program	94,727,224	22,825,626	-	117,552,850	22,825,626
Fansler Foundation	-	985	-	985	985
Fresno Pacific Teacher Quality Partnership Program	2,021,604	(67,211)	-	1,954,393	(67,211)
Governor's Emergency Education Relief Fund: Learning Loss Mitigation	-	268	-	268	268
Hartford Grant	-	9,900	-	9,900	9,900
High Schools: Local Grants	-	1,892	55,000	56,892	56,892
Homeless Children Education Grant	97,400	-	3,747	101,147	3,747
IASA: Title I Basic Grants Low	73,706,752	2,071,726	(1,627,557)	74,150,921	444,169
IDEA Alternative Dispute Resolution	103,043	-	(103,043)	-	(103,043)
IDEA Early Intervention - Special Education	95,873	1	-	95,874	1
IDEA Part B - Supporting Inclusive Practices Preschool	15,000	56,232	-	71,232	56,232
Indian Education	65,981	5,913	-	71,894	5,913
Kaiser Permanente Grant - Health Services	146,992	245	-	147,237	245
Learning Communities for School Success Program (LCSSP)	732,514	10,473	-	742,987	10,473
Literacy Coaches and Reading Specialist Grant Program	-	-	9,269,732	9,269,732	9,269,732
Lottery: Instructional Materials	6,258,808	297,554	-	6,556,362	297,554
Lucille Packard Children Center Grant	500,000	98,524	-	598,524	98,524
National Board for Professional Teaching Standards Certification	-	-	165,000	165,000	165,000
National University Teacher Quality Partnership Program	2,148,258	(184,626)	-	1,963,632	(184,626)
Partnership Academies	604,730	(61,849)	-	542,881	(61,849)
Preschool Local Assistance Grant	-	29,590	-	29,590	29,590
Public Education fund	5,861	1,351	-	7,212	1,351
Significant Disproportionality Entitlement	3,572,838	322,644	-	3,895,482	322,644
Special Ed: Local Grants	1,888,395	(403,608)	-	1,484,787	(403,608)
Special Ed: American Rescue Plan	2,646,814	(44,938)	-	2,601,876	(44,938)
Special Ed Preschool: American Rescue Plan	226,816	226,816	-	453,632	226,816
Special Education Dispute Prevention and Dispute Resolution	1,085,700	(377,504)	-	708,196	(377,504)

Name	2022/23 Current Budget Allocation	2021/22 Carryover Amount	2022/23 Adjusted Award Amount	Revised Budget Allocation	Change
Special Education Early Intervention Grant	3,449,008	1,516,780	-	4,965,788	1,516,780
Special Ed Learning Recovery Support	1,200,705	2,635,639	-	3,836,344	2,635,639
Strong Workforce Program	2,694,844	313,743	-	3,008,587	313,743
Title II - Teacher Quality	13,409,817	108,379	(824,513)	12,693,683	(716,134)
Title III - Immigrant Student Program	-	52,545	-	52,545	52,545
Title III - Limited English Learner Student Program	1,580,319	422,391	-	2,002,710	422,391
Title IV - Student Support and Academic Enrichment	-	-	772,842	772,842	772,842
Transition to Teaching	1,549,977	70,377	800,000	2,420,354	870,377
Unbound Learning	-	2,814	-	2,814	2,814
Wallace Foundation	2,578,940	45,317	-	2,624,257	45,317
Restricted – General Fund Totals	\$459,300,502	\$51,447,670	\$13,071,095	\$523,819,267	\$64,518,765

Other Funds

Other Funds Beginning Balance – The table below reflects the 2022/23 revised beginning balance for all funds (in millions). Adjustments will be made to the expense budgets to allocate or reduce funds accordingly.

Fund (in millions)	2022/23 Adopted Budget Beginning Fund Balance	2022/23 Revision No. 2 Beginning Fund Balance	Net Change
Adult Education	\$2.06	\$2.01	(\$0.05)
Adult Education Building	\$2.01	\$2.08	\$0.07
Associated Student Body	\$2.40	\$2.46	\$0.06
Bond Interest and Redemption	\$108.45	\$118.53	\$10.08
Cafeteria	\$15.15	\$17.23	\$2.08
Capital Facilities (Developer Fees)	\$1.14	\$1.42	\$0.28
Child Development	\$0.00	\$0.91	\$0.91
County School Facility	\$42.74	\$32.13	(\$10.61)
Deferred Maintenance	\$0.00	\$0.00	\$0.00
Defined Benefits	\$10.33	\$10.86	\$0.53
Health	\$59.47	\$69.30	\$9.83
Liability	\$2.06	\$2.80	\$0.74
Measure X – Series D	\$39.88	\$32.51	(\$7.37)
Measure M – Series A	\$24.62	\$38.10	\$13.48
Retiree Benefits	\$72.84	\$63.88	(\$8.96)
Special Reserve for Capital Outlay	\$3.25	\$3.17	(\$0.08)
Workers' Compensation	(\$3.35)	(\$1.01)	\$2.34

Adult Education Fund – Budget Revision No. 2 reflects a decrease in expenses of \$41,835 for adjustments for actual carryover and award adjustments.

Name	2022/23 Current Budget Allocation	2021/22 Carryover Amount	2022/23 Adjusted Award Amount	Revised Budget Allocation	Change
Adult Education Apportionment	\$391,008	(\$21,980)	-	\$369,028	(\$21,980)
Adult Education Block Grant	6,800,708	(28,198)	-	6,772,510	(28,198)
CalWORKs for Adult Education	763,860	6,904	-	770,764	6,904
Citizenship and Integration Direct Services Grant Program	149,381	1,439	-	150,820	1,439
Total	\$8,104,957	(\$41,835)	-	\$8,063,122	(\$41,835)

Children's Center Fund – Budget Revision No. 2 reflects an increase in expenses of \$1.4 million for adjustments for actual carryover and award adjustments.

Name	2022/23 Current Budget Allocation	2021/22 Carryover Amount	2022/23 Adjusted Award Amount	Revised Budget Allocation	Change
ARP California State Preschool Program	-	\$771,000	-	\$771,000	\$771,000
CA Prekindergarten Planning and Implementation Grant	1,105,357	64,368	27,628	1,197,353	91,996
COVID Response & Relief Supplemental Appropriation	-	141,696	-	141,696	141,696
CSPP Quality Rating & Improvement System Block Grant	638,937	67	-	639,004	67
Inclusive Early Education Expansion Grant	5,956,472	352,618	-	6,309,090	352,618
Licensed Care Facility Stabilization Stipend	234,400	29,134	-	263,534	29,134
Total	\$7,935,166	\$1,358,883	\$27,628	\$9,321,677	\$1,386,511

Cafeteria Fund – Budget Revision No. 2 recognizes increased federal reimbursement revenue of \$4.9 million and state reimbursement revenue of \$7.8 million. In addition, the Child Nutrition Program recognizes increased expenses as follows:

- Expenses related to contingency language for 6% salary increase as well as increase to district health contribution levels – \$1.9 million
- Anticipated increases to food and operational costs includes additional Program Manager and developing a job description for an Executive Chef – \$6.1 million

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

Name	2022/23 Current Budget Allocation	2021/22 Carryover Amount	2022/23 Adjusted Award Amount	Revised Budget Allocation	Change
California Farm to School Incubator Grant Program	\$388,632	(\$4,888)	-	\$383,744	(\$4,888)
CalSHAPE Plumbing Program	-	-	370,493	370,493	370,493
Child Nutrition: School Program	48,791,228	-	\$8,970,697	57,761,925	8,970,697
Healthier Generation's Healthy Schools Program	-	366	-	366	366
No Kids Hungry Funds	93,883	14,686	-	108,569	14,686
Supply Chain Assistance	-	-	1,687,214	1,687,214	1,687,214
Total	\$49,273,743	\$10,164	\$11,028,404	\$60,312,311	\$11,038,568

Health Fund – Budget Revision No. 2 recognizes the Joint Health Management Board's (JHMB) revised adopted budget approved by JHMB on September 15, 2022. Updates include an increase to employer contributions of \$22.4 million related to LCFF increases in accordance with current employee bargaining agreements. In addition, a reduction in expenses of \$4.0 million related to updated trend analysis.

**FRESNO UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGET REVISION No. 2**

DESCRIPTION	2022/23 ADOPTED BUDGET	2022/23 CURRENT BUDGET	10/12/2022 2022/23 BUDGET REVISION No. 2	DIFFERENCE BETWEEN CURRENT AND BR No. 2	DIFFERENCE BETWEEN ADOPTED AND BR No. 2
Revenues					
LCFF Sources	\$ 899,699,347	\$ 951,954,642	\$ 954,518,461	\$ 2,563,819	\$ 54,819,114
Federal Revenues	342,818,761	342,818,761	361,334,917	18,516,156	18,516,156
Other State Revenues	257,589,458	288,366,094	295,904,059	7,537,965	38,314,601
Other Local Revenues	21,913,286	21,913,286	22,480,192	566,906	566,906
Total Revenues	\$ 1,522,020,852	\$ 1,605,052,783	\$ 1,634,237,629	\$ 29,184,846	\$ 112,216,777
Expenditures					
Certificated Salaries	\$ 514,897,510	\$ 556,691,986	\$ 565,286,165	\$ 8,594,179	\$ 50,388,655
Classified Salaries	199,933,019	197,183,729	200,653,246	3,469,517	720,227
Employee Benefits	411,414,689	431,473,825	434,579,872	3,106,047	23,165,183
Book and Supplies	139,662,812	139,701,411	180,256,734	40,555,323	40,593,922
Services & Operating	170,991,217	176,647,003	186,589,054	9,942,051	15,597,837
Capital Outlay	107,961,661	108,180,863	112,558,540	4,377,677	4,596,879
Other Outgo	4,016,103	4,016,103	4,016,103	-	-
Direct/Indirect Costs	(2,161,572)	(2,149,680)	(2,239,552)	(89,872)	(77,980)
Total Expenditures	\$ 1,546,715,439	\$ 1,611,745,240	\$ 1,681,700,162	\$ 69,954,922	\$ 134,984,723
Other Sources/(Uses)					
Transfers In	\$ 7,385,329	\$ 7,385,329	\$ 7,385,329	\$ -	\$ -
Transfers Out	(8,856,409)	(8,856,409)	(8,856,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	-	-	-	-	-
Total Sources/(Uses)	\$ (1,471,080)	\$ (1,471,080)	\$ (1,471,080)	\$ -	\$ -
Net Increase/Decrease in Fund Balance	\$ (26,165,667)	\$ (8,163,537)	\$ (48,933,613)	\$ (40,770,076)	\$ (22,767,946)
Beginning Fund Balance - Unaudited Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 330,779,722	\$ 330,779,722	\$ 365,349,245	\$ 34,569,523	\$ 34,569,523
Ending Fund Balance	\$ 304,614,055	\$ 322,616,185	\$ 325,291,156	\$ 2,674,971	\$ 20,677,101
Components of Ending Balance					
Revolving Cash	\$ 96,776	\$ 96,776	\$ 70,050	\$ (26,726)	\$ (26,726)
Stores	2,528,519	2,528,519	2,670,901	142,381	142,381
Prepaid Expense	977,806	977,806	1,812,091	834,285	834,285
Other Commitments	122,400,000	122,400,000	122,400,000	-	-
Assigned: Other Assignments	29,800,000	29,800,000	29,800,000	-	-
Restricted	15,268,741	15,268,741	11,071,343	(4,197,398)	(4,197,398)
Reserve for Economic Uncertainties	133,542,214	151,544,344	157,466,772	5,922,429	23,924,559
Reserve Level %	8.58%	9.35%	9.31%		
Total Ending Fund Balance	\$ 304,614,055	\$ 322,616,185	\$ 325,291,156	\$ 2,674,971	\$ 20,677,101

Per Education Code section 42127(a)(2)(B) the minimum recommended reserve for economic uncertainties is 2% or \$33,811,131

As shown above the reserve for economic uncertainties is \$325,291,156 with an assigned and committed ending balance of \$152,200,000 set aside for future year expenses

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

**UNRESTRICTED GENERAL FUND
BUDGET REVISION No. 2**

DESCRIPTION	2022/23 ADOPTED BUDGET	2022/23 CURRENT BUDGET	10/12/2022 BUDGET REVISION No. 2	DIFFERENCE BETWEEN CURRENT AND BR No. 2	DIFFERENCE BETWEEN ADOPTED AND BR No. 2
Revenues					
LCFF Sources	\$ 899,699,347	\$ 951,954,642	\$ 954,518,461	\$ 2,563,819	\$ 54,819,114
Federal Revenues	-	-	-	-	-
Other State Revenues	14,194,023	21,623,515	21,623,515	-	7,429,492
Other Local Revenues	11,589,836	11,589,836	11,589,836	-	-
Total Revenues	\$ 925,483,206	\$ 985,167,993	\$ 987,731,812	\$ 2,563,819	\$ 62,248,606
Expenditures					
Certificated Salaries	\$ 349,676,049	\$ 369,060,256	\$ 369,060,256	\$ -	\$ 19,384,207
Classified Salaries	94,427,544	97,638,989	98,761,481	1,122,492	4,333,937
Employee Benefits	224,221,683	236,395,642	237,241,982	846,340	13,020,299
Book and Supplies	41,495,577	42,355,968	43,362,600	1,006,632	1,867,023
Services & Operating	76,822,939	77,687,375	80,064,293	2,376,918	3,241,354
Capital Outlay	41,148,257	41,304,481	41,594,820	290,339	446,563
Other Outgo	1,421,745	1,421,745	1,421,745	-	-
Direct/Indirect Costs	(20,069,423)	(19,921,469)	(21,255,188)	(1,333,719)	(1,185,765)
Total Expenditures	\$ 809,144,371	\$ 845,942,987	\$ 850,251,989	\$ 4,309,002	\$ 41,107,618
Other Sources/(Uses)					
Transfers In	\$ 28,920	\$ 28,920	\$ 28,920	\$ -	\$ -
Transfers Out	(1,500,000)	(1,500,000)	(1,500,000)	-	-
Other Sources					
Other Uses					
Restricted Contribution	\$ (113,325,755)	\$ (118,209,796)	\$ (118,467,769)	\$ (257,973)	\$ (5,142,014)
Total Sources/(Uses)	\$ (114,796,835)	\$ (119,680,876)	\$ (119,938,849)	\$ (257,973)	\$ (5,142,014)
Net Increase/Decrease in Fund Balance	\$ 1,542,000	\$ 19,544,130	\$ 17,540,974	\$ (2,003,156)	\$ 15,998,974
Beginning Fund					
Balance - Adopted	\$ 287,803,315	\$ 287,803,315	\$ 287,803,315	\$ -	\$ -
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 287,803,315	\$ 287,803,315	\$ 296,678,839	\$ 8,875,524	\$ 8,875,524
Ending Fund Balance	\$ 289,345,315	\$ 307,347,445	\$ 314,219,813	\$ 6,872,368	\$ 24,874,498

**FRESNO UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
BUDGET REVISION No. 2**

DESCRIPTION	2022/23 ADOPTED BUDGET	2022/23 CURRENT BUDGET	10/12/2022 BUDGET REVISION No. 2	DIFFERENCE BETWEEN CURRENT	DIFFERENCE BETWEEN ADOPTED
	RESTRICTED	RESTRICTED	RESTRICTED	AND BR No. 2	AND BR No. 2
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	342,818,761	342,818,761	361,334,917	18,516,156	18,516,156
Other State Revenues	243,395,435	266,742,579	274,280,544	7,537,965	30,885,109
Other Local Revenues	10,323,450	10,323,450	10,890,356	566,906	566,906
Total Revenues	\$ 596,537,646	\$ 619,884,790	\$ 646,505,817	\$ 26,621,027	\$ 49,968,171
Expenditures					
Certificated Salaries	\$ 165,221,461	\$ 187,631,730	\$ 196,225,909	\$ 8,594,179	\$ 31,004,448
Classified Salaries	105,505,475	99,544,740	101,891,765	2,347,025	(3,613,710)
Employee Benefits	187,193,006	195,078,183	197,337,890	2,259,707	10,144,884
Book and Supplies	98,167,235	97,345,443	136,894,134	39,548,691	38,726,899
Services & Operating	94,168,278	98,959,628	106,524,761	7,565,133	12,356,483
Capital Outlay	66,813,404	66,876,382	70,963,720	4,087,338	4,150,316
Other Outgo	2,594,358	2,594,358	2,594,358	-	-
Direct/Indirect Costs	17,907,851	17,771,789	19,015,636	1,243,847	1,107,785
Total Expenditures	\$ 737,571,068	\$ 765,802,253	\$ 831,448,173	\$ 65,645,920	\$ 93,877,105
Other Sources/(Uses)					
Transfers In	7,356,409	7,356,409	7,356,409	-	-
Transfers Out	(7,356,409)	(7,356,409)	(7,356,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	113,325,755	118,209,796	118,467,769	257,973	5,142,014
Total Sources/(Uses)	\$ 113,325,755	\$ 118,209,796	\$ 118,467,769	\$ 257,973	\$ 5,142,014
Net Increase/Decrease in Fund Balance	\$ (27,707,667)	\$ (27,707,667)	\$ (66,474,587)	\$ (38,766,920)	\$ (38,766,920)
Beginning Fund Balance - Adopted					
Balance - Adopted	\$ 42,976,407	\$ 42,976,407	\$ 77,545,930	\$ 34,569,523	\$ 34,569,523
Beginning Balance	\$ 42,976,407	\$ 42,976,407	\$ 77,545,930	\$ 34,569,523	\$ 34,569,523
Ending Fund Balance	\$ 15,268,740	\$ 15,268,740	\$ 11,071,343	\$ (4,197,397)	\$ (4,197,397)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 12, 2022

FUND: **Associated Student Body**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	1,836,000	1,836,000	4,711,347	2,875,347
5000	Services and Other Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	1,836,000	1,836,000	4,711,347	2,875,347
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	1,836,000	1,836,000	4,711,347	2,875,347
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	2,256,000	2,256,000	2,256,000	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	2,256,000	2,256,000	2,256,000	0
	Beginning Fund Balance	2,399,882	2,399,882	2,455,347	55,465
	Change to Fund Balance	420,000	420,000	(2,455,347)	(2,875,347)
	Ending Fund Balance	2,819,882	2,819,882	0	(2,819,882)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 12, 2022

FUND: **Adult Education Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	2,741,296	2,741,296	2,741,296	0
2000	Classified Salaries	1,683,313	1,683,313	1,683,313	0
3000	Employee Benefits	2,618,150	2,618,150	2,618,150	0
4000	Books and Supplies	1,678,519	1,655,271	1,816,971	161,700
5000	Services and Other Operating	1,023,146	1,046,394	1,046,394	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	9,744,424	9,744,424	9,906,124	161,700
7300	INDIRECT COSTS	219,810	219,810	219,855	45
	TOTAL APPROPRIATIONS	9,964,234	9,964,234	10,125,979	161,745
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,345,009	1,345,009	1,346,448	1,439
	STATE REVENUES	6,216,950	6,216,950	6,216,950	0
	LOCAL REVENUES	548,893	548,893	548,893	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	8,110,852	8,110,852	8,112,291	1,439
	Beginning Fund Balance	2,056,961	2,056,961	2,013,688	(43,273)
	Change to Fund Balance	(1,853,382)	(1,853,382)	(2,013,688)	(160,306)
	Ending Fund Balance	203,579	203,579	0	(203,579)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 12, 2022

FUND: **Children Center Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	6,369,694	6,547,340	6,547,340	0
2000	Classified Salaries	4,864,851	4,671,388	4,671,388	0
3000	Employee Benefits	9,872,918	9,913,735	9,913,735	0
4000	Books and Supplies	2,270,563	2,272,763	3,108,514	835,751
5000	Services and Other Operating	5,948,626	5,921,426	6,444,941	523,515
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	29,326,652	29,326,652	30,685,918	1,359,266
7300	INDIRECT COSTS	834,320	834,320	861,565	27,245
	TOTAL APPROPRIATIONS	30,160,972	30,160,972	31,547,483	1,386,511
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	2,428,944	2,428,944	2,428,944	0
	STATE REVENUES	25,400,547	25,400,547	25,845,161	444,614
	LOCAL REVENUES	2,331,481	2,331,481	2,360,682	29,201
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	30,160,972	30,160,972	30,634,787	473,815
	Beginning Fund Balance	0	0	912,696	912,696
	Change to Fund Balance	0	0	(912,696)	(912,696)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 12, 2022

FUND: Cafeteria Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	15,571,747	15,571,747	17,384,604	1,812,857
3000	Employee Benefits	12,384,217	12,384,217	13,986,399	1,602,182
4000	Books and Supplies	24,904,320	24,904,320	30,985,403	6,081,083
5000	Services and Other Operating	2,927,837	2,927,837	2,937,208	9,371
6000	Capital Outlay	711,579	711,579	1,082,072	370,493
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	56,499,700	56,499,700	66,375,686	9,875,986
7300	INDIRECT COSTS	1,107,442	1,107,442	1,170,024	62,582
	TOTAL APPROPRIATIONS	57,607,142	57,607,142	67,545,710	9,938,568
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	52,206,786	52,206,786	58,746,867	6,540,081
	STATE REVENUES	3,211,627	3,211,627	11,333,118	8,121,491
	LOCAL REVENUES	1,286,203	1,286,203	1,296,367	10,164
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	56,704,616	56,704,616	71,376,352	14,671,736
	Beginning Fund Balance	15,147,925	15,147,925	17,228,874	2,080,949
	Change to Fund Balance	(902,526)	(902,526)	3,830,642	4,733,168
	Ending Fund Balance	14,245,399	14,245,399	21,059,516	6,814,117

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 12, 2022

FUND: Special Reserve for Capital Outlay

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	98,232	98,232	98,232	0
3000	Employee Benefits	57,302	57,302	57,302	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	2,390,006	2,690,689	2,610,905	(79,784)
6000	Capital Outlay	750,947	450,264	450,264	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	3,296,487	3,296,487	3,216,703	(79,784)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	3,296,487	3,296,487	3,216,703	(79,784)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	45,000	45,000	45,000	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	45,000	45,000	45,000	0
	Beginning Fund Balance	3,251,488	3,251,488	3,171,703	(79,785)
	Change to Fund Balance	(3,251,487)	(3,251,487)	(3,171,703)	79,784
	Ending Fund Balance	1	1	0	(1)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 12, 2022

FUND: **Developer Fees**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	2,357,854	2,425,166	2,712,280	287,114
6000	Capital Outlay	133,917	66,605	66,605	0
7000	Other Outgo	28,920	28,920	28,920	0
	TOTAL BEFORE INDIRECT	2,520,691	2,520,691	2,807,805	287,114
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	2,520,691	2,520,691	2,807,805	287,114
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	1,385,000	1,385,000	1,385,000	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	1,385,000	1,385,000	1,385,000	0
	Beginning Fund Balance	1,135,692	1,135,692	1,422,805	287,113
	Change to Fund Balance	(1,135,691)	(1,135,691)	(1,422,805)	(287,114)
	Ending Fund Balance	1	1	0	(1)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 12, 2022

FUND: Measure X-Series D

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	40,725,854	40,725,854	33,355,893	(7,369,961)
	TOTAL BEFORE INDIRECT	40,725,854	40,725,854	33,355,893	(7,369,961)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	40,725,854	40,725,854	33,355,893	(7,369,961)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	850,000	850,000	850,000	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	850,000	850,000	850,000	0
	Beginning Fund Balance	39,875,854	39,875,854	32,505,893	(7,369,961)
	Change to Fund Balance	(39,875,854)	(39,875,854)	(32,505,893)	7,369,961
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 12, 2022

FUND: Measure M-Series A

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	25,148,399	25,148,399	38,623,772	13,475,373
	TOTAL BEFORE INDIRECT	25,148,399	25,148,399	38,623,772	13,475,373
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	25,148,399	25,148,399	38,623,772	13,475,373
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	524,332	524,332	524,332	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	524,332	524,332	524,332	0
	Beginning Fund Balance	24,624,067	24,624,067	38,099,440	13,475,373
	Change to Fund Balance	(24,624,067)	(24,624,067)	(38,099,440)	(13,475,373)
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 12, 2022

FUND: **County School Facility Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	1,236,298	952,776	952,776	0
3000	Employee Benefits	721,187	551,521	551,521	0
4000	Books and Supplies	3,043,628	3,482,237	3,482,237	0
5000	Services and Other Operating	23,263,926	27,933,462	27,933,462	0
6000	Capital Outlay	56,561,451	51,906,494	64,433,612	12,527,118
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	84,826,490	84,826,490	97,353,608	12,527,118
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	84,826,490	84,826,490	97,353,608	12,527,118
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	600,000	600,000	600,000	0
	OTHER SOURCES	58,517,842	58,517,842	64,623,254	6,105,412
	TOTAL REVENUES	59,117,842	59,117,842	65,223,254	6,105,412
	Beginning Fund Balance	42,740,630	42,740,630	32,130,354	(10,610,276)
	Change to Fund Balance	(25,708,648)	(25,708,648)	(32,130,354)	(6,421,706)
	Ending Fund Balance	17,031,982	17,031,982	0	(17,031,982)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

October 12, 2022

FUND: **Health Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	650,687	650,687	642,618	(8,069)
3000	Employee Benefits	290,769	290,769	342,187	51,418
4000	Books and Supplies	12,233	12,233	15,181	2,948
5000	Services and Other Operating	199,779,413	199,779,413	195,621,650	(4,157,763)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	2,000,000	2,000,000	2,000,000	0
	TOTAL BEFORE INDIRECT	202,733,102	202,733,102	198,621,636	(4,111,466)
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	202,733,102	202,733,102	198,621,636	(4,111,466)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	206,230,025	206,230,025	228,667,750	22,437,725
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	206,230,025	206,230,025	228,667,750	22,437,725
	Beginning Fund Balance	\$59,473,497	\$59,473,497	69,297,400	9,823,903
	Change to Fund Balance	3,496,923	3,496,923	30,046,114	26,549,191
	Ending Fund Balance	62,970,420	62,970,420	99,343,514	36,373,094