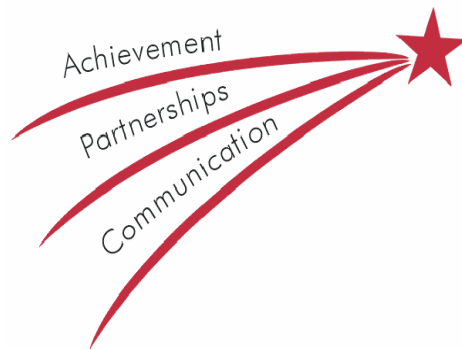


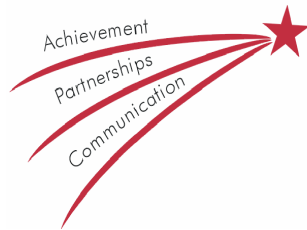
Pleasanton Unified School District



2022/23 Proposed Annual Budget Report

June 23, 2022
Board of Trustees Meeting

Pleasanton Unified School District



Business Services Memorandum

To: Board of Trustees

From: Ahmad Sheikholeslami, Assistant Superintendent of Business Service
Thomas Gray, Executive Director of Fiscal Services

Date: 6/23/2022

Re: 2022/23 Annual Budget Report

Executive Summary

The District's 2022/23 Proposed Budget has benefited from the State's strong revenue growth in the current (2021/22)and past two fiscal years. The State's current economic position is reflected in the May Revise Budget which includes a base increase to the Local Control Funding Formula (LCFF) and a Cost of Living Adjustment (COLA) of 6.56%. The May Revise includes a blend of new ongoing and one-time funding. The State's budget is more conservative in future growth beyond 2022/23 as the State is looking at high inflation, supply chain issues, volatility in the stock market, tight labor market, continued pandemic issues, and instability overseas. These challenges are also reflected in higher costs to the district in the areas of salaries, supplies, books and materials, operational costs, and services. The District is also facing declining enrollment in the next three fiscal years which will require continued right-sizing of the staff.

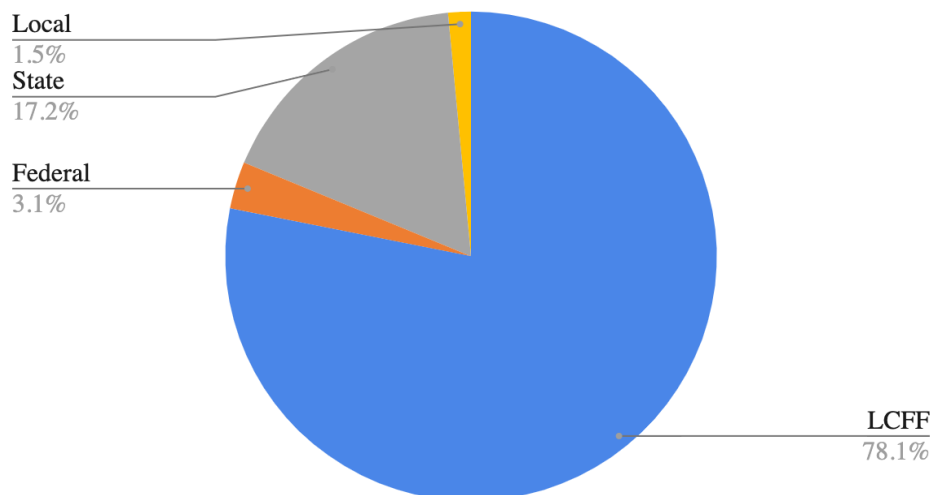
The State Budget will require both legislative action and the Governor's signature which will occur after the submission of the District's budget. While we await the final Enacted

State Budget for 2022/23, staff has incorporated the most reliable assumptions of ongoing funding in the budget. Adjustments will be made at either a 45-Day Budget Update or at the First Interim to reflect the State's Enacted Budget for 2022/23.

The proposed 2022/23 Budget **meets** the required 3% reserves for economic uncertainties for the current fiscal year and through 2024/25 as required. The General Fund reserve including the undesignated/unappropriated balance will be 3.65% for 2022/23, 3.67% in 2023/24, and 3.31% in 2024/25.

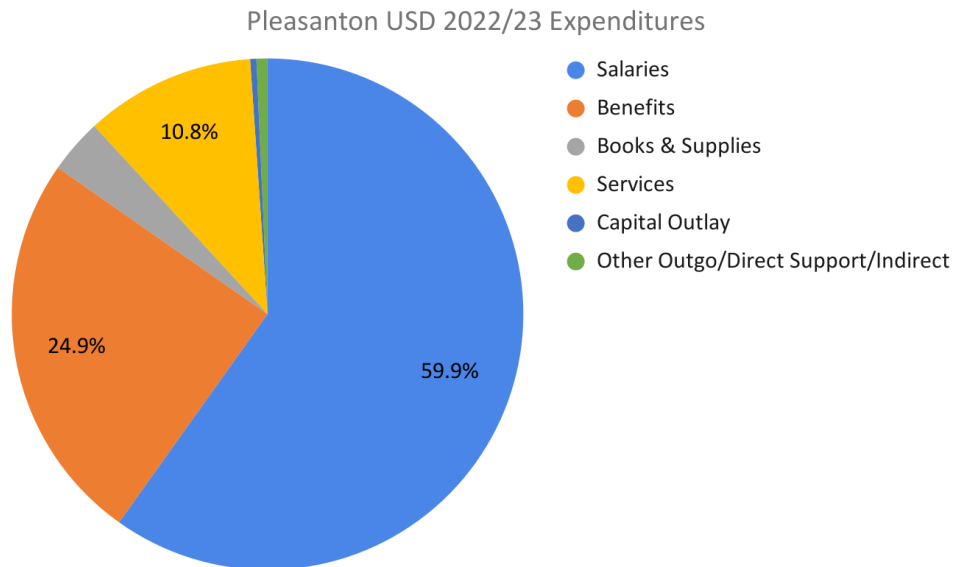
The District's total proposed revenue for the 2022/23 Budget is \$195,564,373 of which about \$35.8 M is in restricted revenues. The District is heavily dependent on State funding with the Local Control Funding Formula (LCFF)/Property Tax making up about 78% of the funding. It is important to note that while our local property tax base is strong it does not translate to additional monies to PUSD because local property tax only provides 55% of the LCFF with the State contributing the remaining portion.

Pleasanton USD 2022/23 Revenue Sources



The District's General Fund expenditures for 2022/23 are projected to be \$203,213,135 with about \$66.7 M in restricted expenditures. About 84.8% of District expenditures are allocated to District personnel. The salaries and benefits are a larger percentage of the expenditures than in 2021/22 as a result of increased compensation/benefits costs and reduced one-time expenditures from the 2021/22 levels. The 2022/23 Proposed Budget continues to include one-time restricted State grants related to impacts from the pandemic but less than the 2021/22 budget. There is a net planned \$7.12 M of deficit

spending partially as a result of carryover restricted funds from 2021/22 and ongoing increases in the unrestricted expenditures.



2022/23 Budget and Multi-Year Projection Assumptions

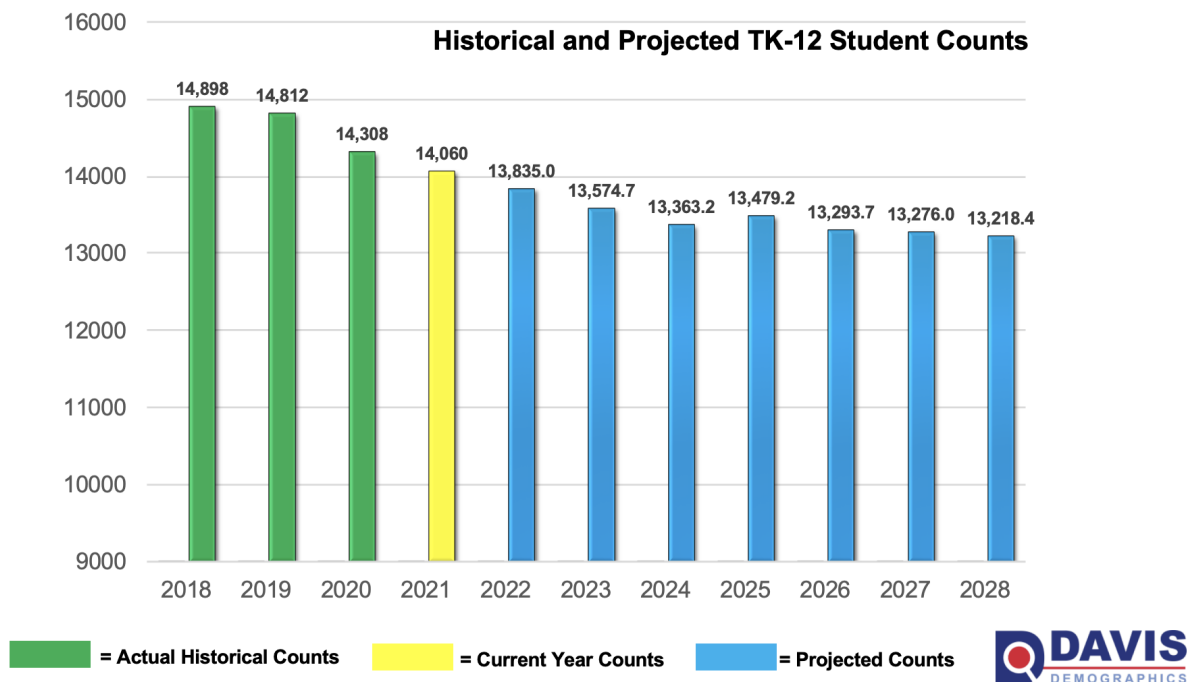
While the annual budget and updates provide important information for the current year's planning it is also extremely important to evaluate the District's multi-year budget planning to be able to assess the fiscal health of the District. The multi-year budgets are also part of the State budget submission requirement. The budget model includes the following key assumptions:

- **Enrollment and Average Daily Attendance (ADA)**

The LCFF formula is driven by enrollment and average daily attendance (ADA). The District historically has about a 97% attendance ratio to enrollment. As a result of the pandemic, school district funding ADA has been held harmless at 2019/20 levels for two fiscal years (2020/21 and 2021/22). The May Revise includes a provision that will allow the district to use a three-year average (current and past two school years) to calculate the ADA. This provision is critical for declining enrollment districts like PUSD.

Since 2019/20, PUSD has seen about a 5.4% or 800 student enrollment decline. While the initial enrollment losses may have been attributed to the pandemic,

the district has seen two consecutive years of enrollment losses. Based on the demographic projection study that was completed in January 2022 the district will continue to see reduced enrollment in 2022/23 and in the next two fiscal years of almost another 700 students. The study included factoring in housing growth and the growth of transitional kindergarten to a full grade by 2025/26. This decline in enrollment reduces future (out-year) revenue growth. However, using the three average formula smoothens the impact on the revenue versus the significant drop based on the previous formula. The district will need to continue to right-size its staff by making the appropriate reductions in staffing.



PUSD Projected Enrollment and ADA						
	FY 19/20	FY 20/21*	FY 21/22*	FY 22/23**	FY 23/24**	FY 24/25**
Total Enrollment	14,879	14,464	14,060	13,835	13,574	13,363
ADA (Funding)	14,490	14,355	14,355	14,046	13,732	13,332

* Hold Harmless ADA ** 3 Year Average ADA

- Local Control Funding Formula Factors (LCFF)**

The chart below shows the key LCFF assumption that drives funding. The May Revise includes an increase to the base and a 6.56% Cost of Living Adjustment (COLA) which together is about 9.85%. It is critical to note that PUSD has

assumed the May Revise adjustments will become Enacted and the district will benefit from these additional revenues. We believe the May Revise will be more conservative than the final Enacted budget, however, it should be noted that based on current law and only accounting for a COLA of 6.56% with no increase to the base and using the current ADA funding calculation the district's LCFF revenue would be \$140,871,233, which is \$11.13M less than the May Revise assumption made in the district's Proposed Budget. If the district's May Revise assumptions are not materialized, the district will need to make further reductions in its budget to ensure fiscal solvency.

Local Control Funding Formula Assumptions 2022/23			
School Year	FY 22/23	FY 23/24	FY 24/25
Enrollment	14,060	13,835	13,575
LCFF ADA Funding	14,046	13,732	13,331
COLA	6.56%	5.38%	4.02%
Unduplicated as % Enrollment	16.40%	16.27%	15.93%
Grades K-3 \$/per Student*	\$8,890	\$9,368	\$9,745
Grades 4-6 \$/per Student*	\$9,024	\$9,509	\$9,892
Grades 7-8 \$/per Student*	\$9,291	\$9,791	\$10,184
Grades 9-12 \$/per Student*	\$10,767	\$11,346	\$11,802
K-3 Grade Span Adj \$/per Student	\$925	\$975	\$1,014
9-12 Grade Span Adj \$/per Student	\$280	\$295	\$307
TK Add on \$/Student	\$2,813	\$2,964	3,083
TOTAL EST LCFF (PUSD Assumption)	\$152,005,894	\$156,715,959	\$158,578,527
Total EST LCFF (Current Law)	\$140,871,233	\$147,851,244	\$150,625,816

* includes the additional LCFF Investment above COLA

- **Other Ongoing State Funding**

The District receives additional State funding outside of the LCFF. The two main sources of funding are the Lottery and the Mandated Block Grant. For the Lottery, the estimated revenue is \$228 per ADA. For the Mandated Block Grant, the current rate is \$34.98 per ADA for grades TK-8 and \$67.31 per ADA for grades 9-12.

SELPA Funding

The District projects to receive \$13M in SELPA funding for our students in special education. Total projected Special Education expenditures are \$38.5M and the unrestricted general fund contributes \$25.5M to cover Special Education costs. This contribution is about 15% higher than the prior year. For the 2022/23 Budget,

the May Revise includes an increase to the base SELPA from \$715 per ADA to \$820 per ADA inclusive of the 6.56% COLA.

Expanded Learning Opportunities Program (ELOP)

In 2021/22 the State initiated the ELOP to support TK-6 grade unduplicated students (English learners, unhoused, foster youth, and low socio-economic students) with extended after school academic support. These funds are restricted in nature and must be spent on allowable ELOP expenditures. The State is providing school districts two years to implement the ELOP program before it begins to audit expenditures. Unused funds will have to be returned to the State. For 2022/23 the ELOP program is expanding both in funding and program requirements. The estimated funding per TK-6 unduplicated student is \$2,500. The estimated funding for 2022/23 is \$3M. The district is currently developing its program for implementation in 2022/23. This budget does not include the proposed increased funding. In 2021/22 the district received about \$826,000.

- **One-time State Funding**

The May Revise includes major one-time investments totaling 16.8 billion for K-14 education. Because the final determination and details of these one-time funds are not yet determined, the district has not included them in the 2022/23 Proposed Budget. Once the State Budget is Enacted and funding details are known, staff will include them in relevant budget updates. Key proposals in the May Revise include

- Discretionary Block Grant
 - About \$1,500 per ADA
 - Expenditure of these funds is determined by the local governing board and can be used for any one-time purpose
 - There is intended language that this funding is used to address student learning challenges, protect staff levels, and support the mental health and wellness of students and staff
- Inclusive Early Education Expansion Grant
- Early Literacy Coaches
- Community School (PUSD will not qualify for this funding)
- ELO-P Infrastructure
- Educator Workforce Investments
- Dual Enrollment
- Deferred Maintenance
- Green Buses

- **Federal**

Projected ongoing revenues for 2022/23 from Federal programs (Special Education) is about \$2.5M.

The district has received federal funding for pandemic relief from a variety of funding sources. These revenues are realized in the year spent. In 2022/23 the budget includes \$3.1M in federal revenues related to the pandemic funds.

- **Staffing**

Staffing represents the largest expenditure category. For 2022/23, the general fund budget includes a total of 1,276 FTE. The breakdown by category is included in the chart below and a detailed breakout can be found in Attachment C. Typically between the Adopted Budget and First Interim there may be significant changes and updates as vacant/open positions are filled and final salaries are determined. Below are some of the key staffing assumptions included in the 2022/23 Budget development:

Staffing Reductions and Adjustments

The budget includes staffing adjustments for the 2022/23 school year to align enrollment and staffing. As a result of the reduction in enrollment and reduction in pandemic funded positions, there is about a net reduction of 19.5 FTE from 2021/22 Second Interim with 35.802 reductions in certificated and 16.293 increase in classified positions. The increases in classified positions are mainly in special education where the district needed to hire contracted employees in 2021/22 due to the staffing shortage. In addition, the hours for instructional aides has also increased as required by the TK requirements for 2022/23.

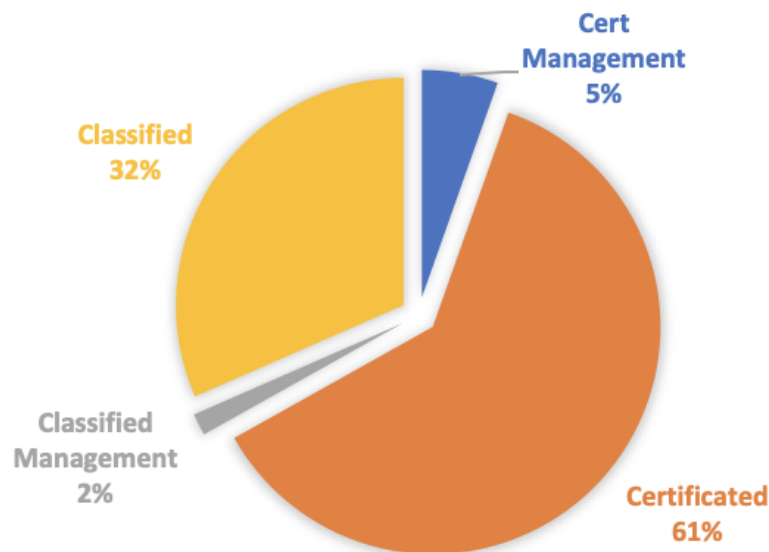
Early Retirement Incentive (PARS)

At the end of 2021/22, the district offered an early retirement incentive through PARS to its employees. Of the 362 eligible employees, 71 employees (34 certificated, 36 classified, and 1 management) took advantage of the incentive. The incentive includes a payment of 75% of the employee's final salary that will be paid to the employee over a period of time. The analysis indicates that over a five-year period this will be a cost-neutral incentive because of the savings realized from new hires and the non-replacement of eleven (11) certificated employees. The budget includes salary replacement for the open positions that average about \$85,000 for certificated positions and about 95% of the current salary for classified employees. The district's annual payment to PARS that is reflected in benefit costs is about \$882,000.

Categorical and Pandemic Funded Staffing

The budget includes 42.318 FTE that are funded by categorical funding including pandemic related funds. In the 2022/23 budget, there was a reduction of the number of staff funded by the pandemic related funds based on a spend down of the funding. The total amount of 2022/23 funding on staff from pandemic funds is \$2.6M. A few staffing positions were moved to the General Fund as their function will continue to remain needed. This includes the Coordinator of Educational Technology and the Coordinator of Innovation & Distance Learning. The Coordinator of Summer Programs, Intersession, and Extended Learning will be funded 50% by ELOP and 50% by the GF. The additional counselor positions, Pleasanton Virtual Academy, and additional paraeducator hours continue to be funded from these one-time sources. As these funds are depleted the district will need to determine which position to extend and how to fund them.

2022-23 General Fund Staffing Distributions



Salaries

Salaries and benefits typically make up approximately 80-85% of operating expenses. Compensation increases include several components. The first component is employee movement on the salary schedule. When hired, staff are placed on a salary schedule depending on their experience and education.

Certificated staff (teachers) can move on this schedule both in experience

(steps) and increased education (columns). There are 20 steps and 5 columns. Column movements are based on earned education credits.

Classified staff and managers also advance in annual steps outlined in the salary schedules. This typically occurs for up to 5 or 6 years (until they hit the furthest step). Once they hit the end, they are limited to longevity increases and negotiated increases.

The District has budgeted 1.75% in salary increases as a result of step/column movement. This is slightly higher than previous years to reflect increased retirements and the hiring of new staff that will be moving on the salary schedule.

The second component is negotiated compensation increases. The model includes the approved 2022/23 negotiated salary adjustment and increased benefits for the Association of Pleasanton Teachers (APT). The model includes a placeholder in the salaries and benefits of about an equivalent me too for CSEA, management, and non-representative staff. The increased cost to the district for the salaries and benefits for 2022/23 is about 5.5% of total salaries and benefits. No additional compensation is included in the model beyond 2022/23.

- **Employee Benefits**

- **Pension**

The District participates in two State pensions: the State Teachers' Retirement System (STRS) for credentialed personnel and the Public Employees' Retirement System (PERS) for non-credentialed personnel. Certificated salaries, which are subject to STRS, make up approximately half of total District expenditures and almost 80% of total salaries. Since 2014/15, employer rates of contribution have been increasing based on Assembly Bill 1469 from 8% to 19.1% over a seven-year period. PERS has also been increasing to ensure the long-term stability of that pension program. PERS rates can be adjusted annually and are currently at 22.91%. The rates are set to significantly increase for 2022/23 after several years of reduced rate increases.

Actual and Projected Employer Contribution Rates

Pension Program	2021/22	2022/23	2023/24	2024/25
STRS Employer Rates (Approx)	16.92%	19.10%	19.10%	19.10%
PERS Employers Rates (Approx)	22.91%	25.37%	25.20%	24.60%

- **Other Post Employment Benefits (OPEB)**

The District will continue to support its pay as you go OPEB liabilities which is about \$1.7M annually that include retiree medical benefits and a “golden handshake” for retirees. As part of the PARS incentive, the “golden handshake” for APT members will be suspended for 5 years.

In February 2021, the Board took action to move funds into the CalPERS CERBT trust fund to help manage the long-term OPEB obligations. The District has moved a total of about \$6.9M into the fund that will now grow at a 6-7% rate of return over time.

- **Books and Supplies**

The budget includes a reduction of restricted expenditures in the area of Books and Supplies with a spend down of the pandemic funds but there is an increase of unrestricted spending of \$1.9M mainly driven by the adoption of a new curriculum. To help support these needed expenditures staff will recommend the release of about \$800,000 of committed funds towards new textbook adoptions.

- **Services and Other Operating Expenditures**

- **State Unemployment Insurance and Worker Compensation Rates**

The Unemployment insurance rate will remain at 0.5% for 2022/23 until it comes down to 0.20%

There is a slight reduction from the prior year in our Workers' Compensation cost as the JPA provided a base rate buy-down for 2022/23. The District rate is \$2.24 per \$100 of payroll. The district needs to continue to be vigilant and reduce work-related injuries to continue managing this approximately \$2.76 M annual cost.

- **Property and Liability Insurance**

As a result of a challenging property and liability insurance market that has been impacted by fires and the global pandemic, rates have been increasing. As a result of both market issues and recent PUSD claims like the Harvest Park fire, the Property and Liability Insurance rates are projected to increase by about 24% from the 2022/23 fiscal year for a total of about \$1.58M.

- **COVID 19 Pandemic Impacts and One-time Funding**

In March 2020, the State was forced into a variety of public health measures including stay-at-home orders and the closures of in-person schools in response to the COVID 19 pandemic. As a result of both the fiscal, operational and educational impacts resulting from the pandemic, the State and Federal governments provided a variety of funds to support our schools through both the

educational and operational impacts. These funds are one-time in nature and restricted. Below is a recap of the funding and estimated available remaining funds:

Fund	Spending Deadline	PUSD Award Amount	Spending at 2021/22 Estimated Actuals	Remaining Funds
Governor's Emergency Education Relief (GEER)	9/30/2022	\$620,555	\$620,555	\$0
CARES Act	5/31/2021	\$4,179,788	\$4,178,788	\$0
Learning Loss Mitigation	6/30/2021	\$1,155,871	\$1,155,871	\$0
Federal ESSER I	9/30/2022	\$236,663	\$236,663	\$0
Federal ESSER II	9/30/2023	\$941,825	\$940,075	\$1,750
Federal ESSER III	9/30/2024	\$2,116,723	\$1,684,451	\$432,272
Senate Bill 117	None	\$251,691	\$247,650	\$4,041
In-Person Instruction Grant	9/30/2024	\$5,169,502	\$3,935,111	\$1,334,391
Expanded Learning Opportunities Grant (ELOG)	9/30/2024	\$9,391,472	\$5,589,544	\$3,801,928
TOTALS		\$24,064,090	\$18,588,708	\$5,574,382

These funds are one-time and must be spent on specific COVID-related costs tied to allowable expenditures in the period specified in the grant. The funds that were provided in 2020 were mainly connected with the district's efforts to provide education in the remote/hybrid setting and to ensure the health and safety of staff and students. The State and Federal governments took additional action in early 2021 with new one-time pandemic-related funding to support the return of students to the classrooms and support the learning and social-emotional needs of the students. All of these funds are on the restricted side of our revenue and expenditure planning.

- **Local Revenues**

The District anticipates receiving about \$2.91M in local revenues which includes:

- \$760K from PPIE
- Facility rental
- Other local grants
- Interest earnings

- Additional donations will be received throughout the year and will be recorded once they are earned. This will also increase the corresponding expenditures associated with the donations.
- **General Fund Transfer In and Out**
The 2022/23 Budget includes a transfer into the general fund of \$531K. This includes \$450K from Fund 17 for the SDR teacher professional development costs, \$50,000 for technology from Fund 40 (Sycamore Capital Fund and allowable 3% administrative costs from Fund 25 Developer Fees.
- **2021/22 Estimated Actuals**
At estimated actuals, the staff is estimating total revenues of \$194,472,161 of which \$45,681,277 are from restricted sources. The restricted revenue sources increased by about \$2M. Total expenditures in the estimated actuals are \$203,527,650 with an operating deficit of \$8,509,645. The increased projected deficit spending from the Second Interim is mainly driven by increased restricted benefit costs from STRS on behalf contribution and restricted Services and Operations costs. The final expenditures and true carryover and changes to the ending fund balance will be known by September 2022 when the Unaudited Actuals for 2021/22 will be reported out. See attachment D for a complete variance report.
- **2023/24 Reduction Planning**
Based on the projected enrollment decline in 2023/24 and commitment to the district's solvency the budget includes a reduction of \$2,000,000 in salary costs in the 2023/24 fiscal years.

Multi-Year Projection Operating Budgets and Reserves

General Fund: Economic Uncertainty and Undesignated/Unapportioned

Fiscal Year	2021/22 Estimated Actuals	2022/23	2023/24	2024/25
Net Operating Budget	(8,509,645)	(7,117,762)	(1,180,071)	(2,482,980)
Reserves, % of Expense	6.58%	3.68%	3.67%	3.30%
Projected Reserve Totals	\$13,403,513	\$7,480,970	\$7,204,244	\$6,596,065

The State mandates a minimum 3% reserve, which can only carry payroll for a 2 week period. In order for the budget to be approved by the State, the district must demonstrate the minimum reserve requirements are met in the third year of the budget (2023/24). Because the district is deficit spending it must have sufficient reserve levels in the current fiscal year to allow for the planned drawdown. Restricted funds like the ESSER Grants, ELOG, or In-Person Instruction Grant are not and can not be included in the district reserve calculations. Reserves help with the fluctuation in state and local funding, emergencies, and cash flow.

Budget Assignments and Commitments

Currently, the budget has two sets of Commitments in the Budget. One Commitment is for Textbook Adoptions for \$800,000 and the other is the Tech Plan for \$686,000. For the 2022/23 budget, staff will request that these commitments be removed to fund new textbooks and technology-related expenditures. The district has adopted a new world language curriculum and will need the funds to purchase textbooks. The Tech Plan assignment is to replace staff computers and district hardware per the Technology Plan approved by the School Board. If the district does receive new discretionary one-time funding staff will recommend setting aside new commitments for curriculum adoptions and technology.

Other Funds

The District has established various other funds for distinct purposes. These funds are used to account for the proceeds of specific revenue sources that are restricted or committed to the expenditure for specified purposes and that compose a substantial portion of the inflows of the fund. These funds can not be used for general fund expenditures. There are some limited options for inter-fund borrowing and minimal options to move funds by Board Resolution.

- **Adult Education (Fund 11)**

This fund contains revenue and expenses for our Adult Education programs that members attend. The core program areas are English as a Second Language (ESL), Adult High School Diploma and Equivalency, Adults with Disabilities, Career Education, and Parent/Guardian and Community Education. The ending balance is projected to be \$161,403. The monies in this fund are restricted as they are grant generated.

- **Cafeteria Special Reserve Fund (Fund 13)**

In 2021/22 the federal government provided meal reimbursements so all students were eligible to receive breakfast and lunch at no cost. Going into 2022/23 the federal program will return to the national breakfast and lunch program and the State will cover the shortfall to continue the no-cost meal program for all students. The district will be required to provide free breakfast and lunch to all students. In 2021/22 the district saw its meals service more than double with over 7,000 meals distributed on a daily basis. The program struggled with staffing and food shortages. We expect the program will be in a good financial position with an ending balance of about \$2.28M in 2022/23.

- **Deferred Maintenance (Fund 14)**

The District and The State no longer make a financial contribution to this fund. The District is spending down the resources in this fund and the ending balance is expected to be \$115,533.

- **Special Reserve for Other than Capital Outlay Projects (Fund 17)**

The district has been drawing down this fund for professional development. The fund also includes grant monies for the music program which is being drawn down at \$75,000 a year. The ending balance will be \$184,742 at the end of 2022/23. The expenditures supported by these funds will be transferred to the General Fund in 2023/24.

- **Other Post Employment Benefits (Fund 71)**

The Board established Fund 71 and moved the monies that were in Fund 20 for the District's OPEB obligations. Furthermore, the Board approved to move the funds into a CalPERS CERBT Trust fund to help reduce the district's long-term OPEB obligations. All the funds have been moved to CERBT and the funds are growing based on our investment strategy. The projected ending balance is \$7,097,408.

- **Bond Fund (Fund 21)**

This fund is where the District records the activity related to Measure 11. Work continues throughout the District to provide new facilities, safety improvements, and modernizations that support 21st-century education. The ending balance is projected to be \$34,854,917. The district is planning the third issuance of the

Measure I1 bond in late June 2022 in the amount of \$74,355,000. Measure I1 will have a non issued balance \$35,000,000 remaining.

- **Capital Facilities (Fund 25)**

This fund is where the District accounts for the collection of developer fees and the allowable expenditures that occur. In 2021/22 the district used about \$5M to pay for eligible new construction projects along with matching Measure I1 funds. The ending balance is projected to be \$651,861M. As the City proceeds with new housing projects the district will see increased developer fee funds that will support new construction activities. The monies in this fund are restricted.

- **Capital Outlay (Fund 40)**

The Capital Outlay Funds contains the funds from the sale of the Sycamore property and supplemental developer fee funds. The ending balance for this fund is projected to be \$11.6M. About \$4.4M of the funds can be used for various capital improvements outside of the Measure I1 bond projects. The district plans to use some of these funds for the Foothill HS ADA upgrades and other critical need projects. The monies in this fund are restricted and can only be spent on capital projects.

- **Enterprise Fund (Kids Club/Steam/Horizon) (Fund 63)**

The goal for Fund 63 is to provide a quality environment for students that provide for the social, emotional, physical, and cognitive growth of each student in a safe and comfortable environment that is staffed by caring adults. The fund is comprised of three programs:

- Kids Club (afterschool and summer care)
- STEAM (preschool care and learning)
- Horizon (infant and toddler care)

The programs and this fund was impacted by the pandemic. The reserves in the fund allowed the program to survive in 2019/20 and 2020/21. With the return to in person instruction and more normal school instruction in 2021/22 the health of the fund has improved and losses have decreased. The fund is expected to be in positive cashflow with an ending fund balance of \$651,861.

Conclusion

The May Revise and States surplus funds are a welcomed relief for our budget planning. The potential additional one-time funds and proposal under consideration will support the district's efforts to meet the needs of students and staff. At the same time, the district is facing inflationary pressures and a tight labor market. While the May Revise includes a base and COLA increases, our out-year revenues are dampened by projected enrollment decline. The district must continue to be vigilant in aligning staffing with enrollment and utilizing one-time funding sources strategically to meet our needs while protecting the district from long-term financial commitments. As we move forward we must continue to be mindful and do right by our students and staff while ensuring the long-term financial stability of the district.

Attachments

- A. Multi Year Budget
- B. Staffing Report
- C. All Funds Report
- D. Variance Report
- E. Reserve Levels SB 858
- F. Reporting Requirements SB 2756

PLEASANTON UNIFIED SCHOOL DISTRICT
FY 2022/23 Adopted Budget

Description	2022/2023			2023/2024			2024/2025		
	Projection			Projection			Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUE									
LCFF	152,005,894	1,031,951	153,037,845	156,715,959	1,031,951	157,747,910	158,578,527	1,031,951	159,610,478
Federal		6,055,715	6,055,715		3,030,715	3,030,715		3,030,715	3,030,715
State	6,339,237	27,219,522	33,558,759	6,339,237	25,204,896	31,544,133	6,339,237	25,204,896	31,544,133
Local	1,418,985	1,493,069	2,912,054	1,418,985	1,493,069	2,912,054	1,418,985	1,493,069	2,912,054
TOTAL REVENUE	159,764,116	35,800,257	195,564,373	164,474,181	30,760,631	195,234,812	166,336,749	30,760,631	197,097,380
EXPENDITURES									
Certificated	75,733,477	19,005,401	94,738,878	75,047,700	16,951,053	91,998,753	76,361,035	17,247,698	93,608,733
Classified	15,574,058	11,310,782	26,884,840	15,846,622	11,202,097	27,048,719	16,123,937	11,398,133	27,522,070
Benefits	28,920,184	21,585,085	50,505,269	28,389,791	21,075,085	49,464,876	28,434,791	21,721,085	50,155,876
Books & Supplies	4,647,636	2,352,126	6,999,762	2,901,638	1,273,972	4,175,610	3,029,862	1,299,069	4,328,931
Services, Other Operating Expenses	12,220,487	9,651,376	21,871,863	12,234,601	9,425,301	21,659,902	12,286,748	9,610,979	21,897,727
Capital Outlay	195,500	600,000	795,500	50,000	600,000	650,000	50,000	600,000	650,000
Other Outgo	1,367,527	200,000	1,567,527	1,367,527	200,000	1,567,527	1,367,527	200,000	1,567,527
Direct Support/Indirect Costs	(2,152,972)	2,002,468	(150,504)	(2,152,972)	2,002,468	(150,504)	(2,152,972)	2,002,468	(150,504)
TOTAL EXPENDITURES	136,505,897	66,707,238	203,213,135	133,684,907	62,729,976	196,414,883	135,500,928	64,079,432	199,580,360
EXCESS OF REVENUES OVER EXPENDITURES	23,258,219	(30,906,981)	(7,648,762)	30,789,274	(31,969,345)	(1,180,071)	30,835,821	(33,318,801)	(2,482,980)
OTHER FINANCING SOURCES/USES									
Transfers In	531,000	-	531,000	234,000		234,000	56,000		56,000
Transfers Out	-	-	-	-	-	-	-	-	-
Sources									
Uses									
Cont. to Rest. Programs	(31,190,606)	31,190,606	-	(31,300,000)	31,300,000		(31,500,000)	31,500,000	
Special Education	(25,505,962)	25,505,962		(25,600,000)	25,600,000		(25,700,000)	25,700,000	
Restricted Routine Repair	(5,684,644)	5,684,644		(5,700,000)	5,700,000		(5,800,000)	5,800,000	
Other Restricted									
TOTAL OTHER FIN. SOURCE/USES	(30,659,606)	31,190,606	531,000	(31,066,000)	31,300,000	234,000	(31,444,000)	31,500,000	56,000
NET INCREASE (DECREASE) IN FUND BALANCE	(7,401,387)	283,625	(7,117,762)	(276,726)	(669,345)	(946,071)	(608,179)	(1,818,801)	(2,426,980)
Beginning Fund Balance	15,542,657	6,393,145	21,935,803	8,141,270	6,676,770	14,818,040	7,864,544	6,007,425	13,871,969
Other Adjustment									
Audit Adjustments									
Other Restatements									
ENDING BALANCE, JUNE 30	8,141,270	6,676,770	14,818,041	7,864,544	6,007,425	13,871,969	7,256,365	4,188,624	11,444,989

Components of Fund Balance									
Revolving Cash	40,150		40,150	40,150		40,150	40,150		40,150
Stores	613,705		613,705	613,705		613,705	613,705		613,705
Prepaid Expenditures	6,445		6,445	6,445		6,445	6,445		6,445
General Reserve									
Legally Restricted Balances		6,676,770	6,676,770		6,007,425	6,007,425		4,188,624	4,188,624
Designated for:									
Econ. Uncertainties	6,096,394		6,096,394	5,892,446		5,892,446	5,987,411		5,987,411
Undesignated / Unappropriated	1,384,576	-	1,384,577	1,311,797		1,311,797	608,654		608,654
TOTAL EXPENDITURES	203,213,135			196,414,883			199,580,360		
Adjusted Total Expenditures	203,213,135			196,414,883			199,580,360		
3.00% Minimum Reserve	6,096,394			5,892,446			5,987,411		
Over (Under) reserves	1,384,576			1,311,797			608,654		
	0.68%			0.67%			0.30%		
Total Reserve (Economic Uncertainty and Undesignated/Unappropriated)	7,480,970			7,204,244			6,596,065		
	3.68%			3.67%			3.30%		

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND (010)

FY 22-23 Proposed Budget

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations/ Outside Billing	2022-23 Adopted	2021-22 2nd Interim	increase (Decrease)
Superintendent	1.000	-	-	-	-	-	1.000	1.000	-
Assist Superintendent	3.000	-	-	-	-	-	3.000	3.000	-
Asst. Director-Special Ed	-	-	1.000	-	-	-	1.000	1.000	-
Asst. Director-Clinical Svc	-	-	1.000	-	-	-	1.000	1.000	-
Coordinator 1-HR	1.000	-	-	-	-	-	1.000	1.000	-
Coordinator I - Operations HS	2.000	-	-	-	-	-	2.000	2.000	-
Coordinator Student Services	2.000	-	-	-	-	-	2.000	2.000	-
Coor1-Innovation &Distance Lrn	1.000	-	-	-	-	-	1.000	1.000	-
Coordinator - Equity & Access	-	0.200	0.800	-	-	-	1.000	1.000	-
Coordinator - Projects	0.500	2.000	-	-	0.500	1.000	4.000	3.000	1.000
Coordinator-Extended Day	-	-	-	-	-	-	-	1.000	(1.000)
Director Assessment & Accty.	0.580	0.100	-	-	0.320	-	1.000	1.000	-
Director Elementary Curriculum	0.570	0.110	-	-	0.320	-	1.000	1.000	-
Director Educational Options	1.000	-	-	-	-	-	1.000	1.000	-
Director Human Resources	2.000	-	-	-	-	-	2.000	2.000	-
Director of Adult Ed and CTE	1.000	-	-	-	-	-	1.000	1.000	-
Director Secondary Curriculum	0.570	0.110	-	-	0.320	-	1.000	1.000	-
Director, Student Services	1.000	-	-	-	-	-	1.000	1.000	-
Principal, K-5	9.000	-	-	-	-	-	9.000	10.000	(1.000)
Principal, Grades 9-12	2.000	-	-	-	-	-	2.000	2.000	-
Principal, Grades 6-8	3.000	-	-	-	-	-	3.000	3.000	-
Program Specialist -Special Ed	-	-	5.000	-	-	-	5.000	5.000	-
Senior Director, Special Ed	-	-	1.000	-	-	-	1.000	1.000	-
Senior Director - Spec Service	-	-	1.000	-	-	-	1.000	1.000	-
Vice-Principal, Grades K-5	9.000	-	-	-	-	-	9.000	9.000	-
Vice Principal, Grades 6-8	6.000	-	-	-	-	-	6.000	6.000	-
Vice Principal, Grades 9-12	7.000	-	-	-	-	-	7.000	7.000	-
Vice Principal, Alternative Ed	1.000	-	-	-	-	-	1.000	1.000	-
Apt President	0.351	-	-	-	-	0.649	1.000	1.000	-
Behavior Specialist	-	-	7.000	-	-	-	7.000	7.200	(0.200)
Counselor 9-12	14.502	-	-	-	1.100	0.398	16.000	15.000	1.000
Counselor - K-8	12.500	-	-	-	5.500	-	18.000	18.000	-
Dist Career Readiness Spec	0.200	0.300	-	-	-	0.500	1.000	1.000	-
Librarian	2.000	-	-	-	-	-	2.000	2.000	-
Mental Health Clinician	-	-	10.500	-	-	-	10.500	10.500	-
Nurse	3.000	-	-	-	3.000	-	6.000	5.000	1.000
Program Specialist	-	-	-	-	-	1.000	1.000	1.000	-
Psychologist	-	-	15.000	-	1.000	-	16.000	17.800	(1.800)
School Social Worker	-	3.000	-	-	1.000	-	4.000	4.000	-
Speech Therapist	-	-	18.300	-	-	-	18.300	18.300	-
Teacher	547.617	2.453	-	-	8.200	1.530	559.800	673.202	(113.402)
Teacher - SPED	-	-	77.800	-	-	-	77.800	-	77.800
Teacher On Assignment Inst Cch	-	-	-	-	5.000	-	5.000	6.400	(1.400)
Teacher on Assignment Int Spec	2.990	11.340	2.000	-	-	1.670	18.000	15.800	2.200
Certificated Staff (FTE)	637.380	19.613	140.400	-	26.260	6.747	830.400	866.202	(35.802)

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND (010)

FY 22-23 Proposed Budget

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations/ Outside Billing	2022-23 Adopted	2021-22 2nd Interim	increase (Decrease)
Assist Superintendent	1.000	-	-	-	-	-	1.000	1.000	-
Admin Assistant	5.000	-	-	-	-	-	5.000	5.000	-
Coordinator 1-HR	1.000	-	-	-	-	-	1.000	1.000	-
Coordinator 1-Risk Management	-	-	-	-	1.000	-	1.000	1.000	-
Coordinator 1- Ed Technology	1.000	-	-	-	-	-	1.000	1.000	-
Coordinator 2-Custodial Svcs	0.800	-	-	0.200	-	-	1.000	1.000	-
Coordinator - Pandemic	-	-	-	-	1.000	-	1.000	2.000	(1.000)
Coordinator 1- Fiscal Services	1.000	-	-	-	-	-	1.000	1.000	-
Coordinator 1-Technology	1.000	-	-	-	-	-	1.000	1.000	-
Coordinator 1-Maint &Trans	-	-	-	1.000	-	-	1.000	1.000	-
Coordinator 2- Purchasing	1.000	-	-	-	-	-	1.000	1.000	-
Director of Communications	1.000	-	-	-	-	-	1.000	1.000	-
Director of IT	1.000	-	-	-	-	-	1.000	1.000	-
Director of Operations	0.100	-	0.100	0.800	-	-	1.000	1.000	-
Director of Facilities Const	-	-	-	0.100	-	-	0.100	0.100	-
Exec Director-Fiscal Services	1.000	-	-	-	-	-	1.000	1.000	-
Project Manager - Facilities	-	-	-	0.100	-	-	0.100	0.100	-
Account Specialist-I	-	-	0.750	-	-	-	0.750	0.750	-
AP/AR	2.000	-	-	-	-	-	2.000	2.000	-
AcctSpec-II-BudAnalyst	3.000	-	-	-	-	-	3.000	3.000	-
AcctSpec-II-PayRetire	3.000	-	-	-	-	-	3.000	3.000	-
Admin Secretary-Dist	1.200	-	1.000	1.000	-	-	3.200	3.263	(0.063)
Admin Secretary-I-Elem	9.000	-	-	-	-	-	9.000	9.000	-
Admin Secretary-I-Mid	3.000	-	-	-	-	-	3.000	3.000	-
Admin Secretary-II-High & Alt	3.000	-	-	-	-	-	3.000	3.000	-
Assessment Accountability Asst	0.950	-	-	-	0.050	-	1.000	1.000	-
Assess Acctability Specialist	0.950	-	-	-	0.050	-	1.000	1.000	-
Assessment Analyst	0.500	0.500	-	-	-	-	1.000	1.000	-
Campus Safety Monitor -Sec	5.625	-	-	-	0.750	-	6.375	6.313	0.063
Child Welfare & Attend Spec.	1.750	0.875	-	-	-	-	2.625	2.625	-
Communication/EngagementAsst	1.000	-	-	-	-	-	1.000	1.000	-
Computer Programmer	1.000	-	-	-	-	-	1.000	1.000	-
Computer Operations Technician	1.000	-	-	-	-	-	1.000	1.000	-
Custodian -I	21.200	-	-	5.300	-	-	26.500	26.500	-
Custodian-II	8.000	-	-	2.000	-	-	10.000	10.000	-
Data Entry Technician	0.500	-	-	-	-	-	0.500	0.500	-
District Parent Liaison	-	8.000	-	-	-	-	8.000	8.000	-
Executive Secretary	4.500	-	2.000	1.900	-	-	8.400	7.900	0.500
Facilities Support Specialist	-	-	-	0.100	-	-	0.100	0.100	-
General Maintenance Worker	-	-	-	3.000	-	-	3.000	3.000	-
Graphics Specialist	1.000	-	-	-	-	-	1.000	1.000	-
GroundsKeeper	-	-	-	7.000	-	-	7.000	7.000	-
Head Custodian-I	8.000	-	-	2.000	-	-	10.000	10.000	-
Head Custodian-II	2.400	-	-	0.600	-	-	3.000	3.000	-
Head Custodian-III	1.600	-	-	0.400	-	-	2.000	2.000	-
Health Services Assistant	6.925	-	-	-	0.500	-	7.425	7.425	-
Health Care Technician	-	-	1.625	-	1.000	-	2.625	2.625	-
Human Resources Technician-I	2.000	-	-	-	-	-	2.000	2.000	-
Human Resources Technician-II	1.000	-	-	-	-	-	1.000	1.000	-
Human Resources Analyst	3.000	-	-	-	-	-	3.000	3.000	-
Human Resources Sub Svcs	1.000	-	-	-	-	-	1.000	1.000	-

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND (010)

FY 22-23 Proposed Budget

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations/ Outside Billing	2022-23 Adopted	2021-22 2nd Interim	increase (Decrease)
Instructional Asst-Classroom	5.625	-	-	-	1.438	-	7.063	3.750	3.313
Instruct Materials Tech II	1.000	-	-	-	-	-	1.000	1.000	-
Library Media Assistant-II	9.500	-	-	-	-	2.125	11.625	11.625	-
Library/Media Assistant-III	0.500	-	-	-	-	0.500	1.000	1.250	(0.250)
Lead Library/Media Support Sp	1.000	-	-	-	-	-	1.000	1.000	-
Lead Graphics Specialist	1.000	-	-	-	-	-	1.000	1.000	-
Lead Grounds Maintenance Wrker	-	-	-	1.000	-	-	1.000	1.000	-
Lead Maintenance Worker	-	-	-	1.000	-	-	1.000	1.000	-
Lead Warehouse Worker	0.800	-	-	-	-	-	0.800	0.800	-
Lead Info Tech Specialist	1.000	-	-	-	-	-	1.000	1.000	-
Licensed Vocational Nurse	1.000	-	0.813	-	-	-	1.813	1.813	-
Mechanic	0.300	-	0.700	-	-	-	1.000	1.000	-
Network Device Tech & Phone Sy	-	-	-	1.000	-	-	1.000	1.000	-
Network Computer Technician	2.000	-	-	-	-	-	2.000	2.000	-
Night Lead Custodian-HS	1.600	-	-	0.400	-	-	2.000	2.000	-
Occupational Therapist	-	-	2.688	-	-	-	2.688	2.688	-
Office Specialist II-District	1.406	-	-	-	1.000	-	2.406	2.406	-
PARA I 504	3.125	-	-	-	-	-	3.125	3.125	-
PARA III 504	1.563	-	-	-	-	-	1.563	0.438	1.125
PARA I SPED	-	-	52.720	-	1.730	-	54.450	53.469	0.981
PARA II SPED	-	-	53.406	-	2.532	-	55.938	57.188	(1.250)
PARA III SPED	-	-	33.866	-	0.259	-	34.125	29.438	4.688
PARA IV SPED	-	-	6.188	-	-	-	6.188	6.188	-
Preschool Assistant	0.750	-	3.000	-	-	-	3.750	3.000	0.750
Purchasing Specialist I	1.000	-	-	-	-	-	1.000	1.000	-
Purchasing Specialist II	2.000	-	-	-	-	-	2.000	2.000	-
Reading Intervention Supp Spec	-	6.750	1.000	-	0.750	-	8.500	7.500	1.000
Receptionist	2.000	-	-	-	-	-	2.000	2.000	-
Registrar	2.000	-	-	-	-	-	2.000	2.000	-
School Bus Driver	-	-	6.250	-	-	-	6.250	6.250	-
School Secretary-II-220	12.500	-	-	-	-	-	12.500	12.500	-
School Secretary-II-240	3.500	-	-	-	-	-	3.500	3.500	-
School Secretary-I-220	16.656	-	0.125	-	-	-	16.781	16.781	-
Skilled Maintenance Worker	-	-	-	7.000	-	-	7.000	7.000	-
Sp Ed Info System Specialist	-	-	2.000	-	-	-	2.000	1.000	1.000
Student Information Specialist	1.000	-	-	-	-	-	1.000	1.000	-
Site Technology Spec-I-261	3.250	-	-	-	-	0.750	4.000	4.000	-
Site Technology Spec-I-220	6.000	-	-	-	-	1.000	7.000	7.000	-
Site Technology Spec-II-261	2.000	-	-	-	-	-	2.000	2.000	-
Speech Lang Pathology Assist	-	-	2.438	-	-	-	2.438	-	2.438
Van Driver	-	-	0.625	-	-	-	0.625	0.625	-
Warehouse Delivery Driver	2.000	-	-	-	-	-	2.000	2.000	-
Wellness Cntr Sup Spec	-	-	-	-	2.000	-	2.000	-	2.000
Workability Specialist	-	-	1.000	-	-	-	1.000	1.000	-
Workability Training Specialist	-	-	0.750	-	-	0.500	1.250	1.250	-
Workability Assistant	-	-	0.500	-	-	-	0.500	0.500	-
Youth Development Specialist	-	-	-	-	2.000	-	2.000	1.000	1.000
Classified Staff (FTE)	199.075	16.125	173.542	35.900	16.058	4.875	445.575	430.282	15.293
Total Certificated and Classified Staff (FTE)	836.455	35.738	313.942	35.900	42.318	11.622	1,275.975	1,295.483	(20.509)

Pleasanton Unified School District
FY 22/23 Budget Adoption

Special Revenue Funds	Adult Ed Fund 11	Cafeteria Fund 13	Enterprise Fund 63
BEGINNING FUND BALANCE	\$168,834	\$1,537,776	\$770,893
Revenue	\$1,032,665	\$5,440,000	\$5,418,000
Expenditures	\$1,040,096	\$4,701,096	\$4,602,410
Revenue Over (under) Expenses	(7,431)	738,904	815,590
Transfers In (Out)	\$0	\$0	-
ENDING FUND BALANCE	\$161,403	\$2,276,680	\$1,586,483

Special Reserve Funds	Non-Capital Fund 17	Non-Capital PSEE Fund 17	OPEB Fund 71	Capital Fund 40
BEGINNING FUND BALANCE	\$ 577,094	\$ 81,588	\$ 6,947,408	\$ 4,401,725
Revenue	\$1,000	\$100	\$150,000	\$0
Expenditures				\$0
Revenue Over (under) Expenses	\$1,000	\$100	\$150,000	\$0
Transfers In (Out)	-\$400,000	\$ (75,000)		\$ -
ENDING FUND BALANCE	\$178,094	\$6,688	\$7,097,408	\$4,401,725

Capital Outlay Funds	Capital Sycamore Fund 40	Deferred Maintenance Fund 14	Measure I1 Fund 21	Capital Facilities Fund 25
BEGINNING FUND BALANCE	\$ 7,232,415	\$114,533	\$97,702,289	\$691,913
Revenue	\$50,000	\$1,000	\$0	\$210,000
Expenditures	\$0	\$0	\$62,847,372	\$244,052
Revenue Over (under) Expenses	\$50,000	1,000	(62,847,372)	(34,052)
Transfers In (Out)	\$ (50,000)	\$0	\$0	(6,000)
ENDING FUND BALANCE	\$7,232,415	\$115,533	\$34,854,917	\$651,861

PLEASANTON UNIFIED SCHOOL DISTRICT
Variance Report - 2021/2022

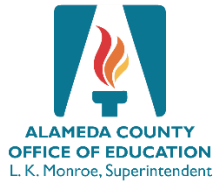
Unrestricted & Restricted General Fund	Original Budget	45-Day Budget	First Interim	Second Interim	Estimated Actuals	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$30,445,446	\$30,445,448	\$30,445,448	\$30,445,448	\$30,445,448	\$ -	0.00%
REVENUE							
LCFF Sources/Property Taxes	142,000,763	142,000,763	142,015,433	142,042,286	142,094,556	52,270	0.04%
Federal Revenues (1)	3,300,353	3,300,353	5,866,935	7,792,201	7,506,944	(285,257)	-3.80%
Other State Revenue (1)	32,910,138	34,379,579	39,378,862	38,116,787	39,735,592	1,618,805	4.07%
Other Local Revenue (2)	2,067,059	2,067,059	3,122,698	4,224,228	5,135,069	910,841	17.74%
TOTAL REVENUE	\$180,278,313	\$181,747,754	\$190,383,928	\$192,175,502	\$194,472,161	2,296,659	1.18%
EXPENDITURES							
Certificated Salaries (3)	93,596,784	93,596,784	95,889,112	95,904,903	96,125,956	221,053	0.23%
Classified Salaries (3)	22,021,335	24,118,135	24,656,429	23,985,425	23,970,288	(15,137)	-0.06%
Employee Benefits (3)	39,861,996	39,713,964	43,861,391	42,522,102	43,457,869	935,767	2.15%
Books and Supplies (4)	5,658,509	5,658,509	10,540,591	8,699,473	8,953,263	253,790	2.83%
Services, Operating Expenses (4)	22,647,774	22,647,774	24,609,630	26,140,135	27,787,388	1,647,253	5.93%
Capital Outlay	688,500	688,500	1,593,871	1,579,596	1,572,319	(7,277)	-0.46%
Other Outgo	1,513,102	1,513,102	1,565,627	1,567,527	1,828,299	260,772	14.26%
Direct Support/Indirect Costs	-168,256	-168,256	(168,177)	-168,177	-168,177	-	0.00%
TOTAL EXPENDITURES	185,819,744	187,768,512	202,548,474	200,230,984	203,527,205	3,296,221	1.62%
OTHER FINANCING SOURCES							
Transfers In	531,000	531,000	531,000	568,807	568,807	-	0.00%
Contributions	-	-	-	-	-	-	-
Transfers Out and Other Uses	200,000	200,000	201,000	35,807	35,807	-	0.00%
INCOME minus EXPENSES & TRANSFERS	(5,210,431)	(5,689,758)	(11,834,546)	(7,522,482)	(8,522,044)		
ENDING FUND BALANCE	\$25,235,015	\$24,755,690	\$18,610,902	\$22,922,966	\$21,923,404	(999,562)	-4.56%

- 1 Allocating ELOG and ELOP grants
- 2 Recognizing local revenue when received
- 3 Adjusting salaries and benefits to current staffing levels while recapturing vacancy savings and accounting for increases sub costs
- 4 Adjusting expense based upon revenue changes and where expenses is planned to occur

Designations							
Nonspendable	\$186,418	\$730,086	\$730,270	\$730,088	\$663,896		
Tech Plan	\$686,000	\$686,000	\$686,000	\$686,000	\$686,000		
Textbooks	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000		
Board Designation AR 3100	\$1,687,426	\$1,687,426					
LCAP		\$1,101,950	\$400,000	\$500,000	\$0		
Truck Replacement		\$250,000	\$250,000	\$250,000	\$0		
MAA		\$452,823	\$443,000	\$400,000	\$0		
Tech Plan		\$415,605	\$415,605	\$0	\$0		
Economic Uncertainties	\$5,269,228	\$5,639,055	\$6,082,484	\$6,008,004	\$6,105,830		
Restricted Fund	\$2,963,766	\$6,307,582	\$4,493,285	\$6,017,343	7,293,923		
Undesignated	\$16,605,943	\$6,685,163	\$4,310,258	\$7,531,531	\$7,293,923		

Unrestricted General Fund - 2021/22		Original Budget	45-Day Budget	First Interim	Second Interim	Estimated Actuals	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE		15,442,049	20,409,068	20,409,068	20,409,068	20,409,068		0.00%
REVENUE								
	LCFF Sources/Property Taxes	141,014,362	141,014,362	141,021,726	141,010,335	141,062,605	52,270	0.04%
	Federal Revenues	-	-	-	-	-	-	-
	Other State Revenue	5,919,607	6,192,593	6,578,048	6,587,532	6,587,532	-	0.00%
	Other Local Revenue	869,761	869,761	893,351	866,635	1,140,747	274,112	24.03%
TOTAL REVENUE		147,803,730	148,076,716	148,493,125	148,464,502	148,790,884	326,382	0.22%
EXPENDITURES								
	Certificated Salaries	73,138,081	73,138,081	75,890,728	74,902,869	75,195,850	292,981	0.39%
	Classified Salaries	12,436,246	14,113,646	13,725,941	13,584,042	13,737,192	153,150	1.11%
	Employee Benefits	23,537,579	23,469,771	24,461,167	23,619,546	23,717,675	98,129	0.41%
	Books and Supplies	2,779,061	2,779,061	2,763,685	2,673,934	2,733,223	59,289	2.17%
	Services, Operating Expenses	11,098,086	11,098,086	11,286,326	11,015,066	11,735,223	720,157	6.14%
	Capital Outlay	185,500	185,500	153,689	130,555	112,956	(17,599)	-15.58%
	Other Outgo	1,313,102	1,313,102	1,365,627	1,367,527	1,367,527	-	0.00%
	Transfers of Indirect Costs	(1,638,393)	(1,638,393)	(1,722,352)	(1,763,997)	(1,833,609)	(69,612)	3.80%
TOTAL EXPENDITURES		122,849,262	124,458,854	127,924,811	125,529,542	126,766,037	1,236,495	0.98%
OTHER FINANCING SOURCES								
	Transfers In/Out	531,000	531,000	531,000	534,000	561,593	27,593	4.91%
	Other Sources/Uses			-	-	-	-	-
	Contributions	(26,819,822)	(25,909,822)	(27,190,764)	(26,972,405)	(27,452,405)	(480,000)	1.75%
	Categorical Programs						-	-
	Special Education	(21,440,326)	(20,820,911)	(21,369,685)	(21,513,326)	(21,611,326)	(98,000)	0.45%
	Restricted Routine Repair	(5,379,496)	(5,088,911)	(5,821,079)	(5,821,079)	(5,821,079)	-	0.00%
	Transfers Out and Other Uses	200,000	200,000	200,000	-	-	-	0.00%
TOTAL - OTHER FINANCING		(26,488,822)	(25,578,822)	(26,859,764)	(26,438,405)	(26,890,812)	(452,407)	1.68%
INCOME <i>minus</i> EXPENSES & TRANSFERS		(1,534,354)	(1,960,960)	(6,291,450)	(3,503,445)	(4,865,965)		
ENDING FUND BALANCE		13,907,695	18,448,108	14,117,618	16,905,623	15,543,103	(1,362,520)	-9.65%

Restricted General Fund - 2021/22	Original Budget	45-Day Budget	First Interim	Second Interim	Estimated Actuals	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$6,639,842	\$10,036,380	\$10,036,380	\$10,036,380	\$10,036,380		0.00%
REVENUE							
LCFF Sources/Property Taxes	986,401	986,401	993,707	1,031,951	1,031,951	-	0.00%
Federal Revenues	3,300,353	3,300,353	5,866,935	7,792,201	7,506,944	(285,257)	-3.80%
Other State Revenue	26,990,531	28,186,986	32,800,814	31,529,255	33,148,060	1,618,805	4.88%
Other Local Revenue	1,197,298	1,197,298	2,229,347	3,357,593	3,994,322	636,729	15.94%
TOTAL REVENUE	32,474,583	33,671,038	41,890,803	43,711,000	45,681,277	1,820,197	3.98%
EXPENDITURES							
Certificated Salaries	20,458,703	20,458,703	19,998,384	21,002,034	20,930,106	(71,928)	-0.34%
Classified Salaries	9,585,089	10,004,489	10,930,488	10,401,383	10,233,096	(168,287)	-1.64%
Employee Benefits	16,324,417	16,244,193	19,400,224	18,902,556	19,740,194	837,638	4.24%
Books and Supplies	2,879,448	2,879,448	7,776,906	6,025,539	6,220,040	194,501	3.13%
Services, Operating Expenses	11,549,688	11,549,688	13,323,304	15,125,069	16,052,165	927,096	5.78%
Capital Outlay	503,000	503,000	1,440,182	1,449,041	1,459,363	10,322	0.71%
Other Outgo	200,000	200,000	200,000	200,000	460,772	260,772	56.59%
Direct Support/Indirect Costs	1,470,137	1,470,137	1,554,175	1,595,820	1,665,432	69,612	4.18%
TOTAL EXPENDITURES	62,970,482	63,309,658	74,623,663	74,701,442	76,761,168	2,059,726	2.68%
OTHER FINANCING SOURCES							
Transfers In				34,807	27,086	(7,721)	-28.51%
Contributions	26,819,822	25,909,822	27,190,765	26,972,405	27,452,405	(218,360)	-0.80%
Categorical Programs*						-	
Special Education	21,440,326	20,820,911	21,369,685	21,513,326	21,611,326	143,641	0.66%
Restricted Routine Repair	5,379,496	5,088,911	5,821,079	5,821,079	5,821,079	-	0.00%
Transfers Out and Other Uses	-		1,000	(35,807)	(42,835)	(36,807)	85.93%
INCOME minus EXPENSES & TRANSFERS	(3,676,077)	(3,728,798)	(5,543,095)	(4,019,037)	(3,643,235)	3,643,235	
ENDING FUND BALANCE	2,963,765	6,307,582	4,493,285	6,017,343	6,393,145	1,524,058	23.84%



**SB 858 RESERVE LEVEL DISCLOSURE REQUIREMENTS
2021/22 ADOPTED BUDGET**

District Name: Pleasanton Unified

Year:	Minimum Reserve Level Required	
2021-22	\$6,096,394	3%
2022-23	\$5,892,446	3%
2023-24	\$5,987,411	3%

**Amount of Assigned & Unassigned Ending Fund Balance
Exceeding the Minimum Reserve in Each Year**

2021-22	Total Amount	\$ 1,384,576
2022-23	Total Amount	\$ 1,311,787
2023-24	Total Amount	\$ 608,654

Reasons for the Reserve is Over the Minimum Required

2021-22	Ongoing program needs
2022-23	Ongoing program needs
2023-24	Ongoing program needs

I hereby certify, in accordance with the regulations and pursuant to Senate Bill (SB) 858 [Chapter 32/2014], that the above information was provided at a public hearing for the budget adoption.

CBO Signature

Date

Print Name

AB 2756 REPORTING REQUIREMENTS
2022/23 Adopted Budget Report

District: Pleasanton Unified

Date: 6/9/2022

Please check one:



The district **does not** have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team (FCMAT) or any regional team created pursuant to subdivision (i) or Section 42127.8.



The district has and is submitting the following reports under the requirement of EC 42127.6 (a)(1):

1. **Report Title:** _____
Prepared by: _____
2. Date: _____ Copy attached ☐
Report Title: _____
Prepared by: _____
Date: _____ Copy attached ☐
3. **Report Title:** _____
Prepared by: _____
Date: _____ Copy attached ☐

Attach additional sheets, if necessary.

Signature: _____
Chief Business Official

Date: _____

Please submit this form with original signature and any accompanying reports by the reporting deadline to:
District Business & Advisory Services
Alameda County Office of Education
313 West Winton Avenue, Room 348
Hayward, CA 94544