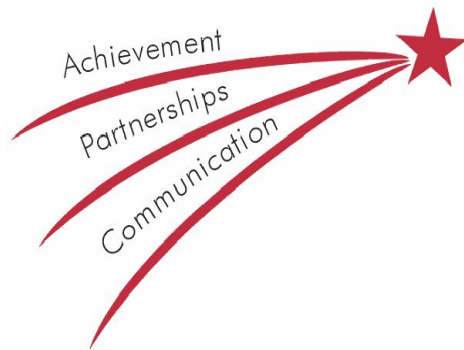


Pleasanton Unified School District



2020/21 Second Interim Budget Report

March 11, 2021
Board of Trustees Meeting

Pleasanton Unified School District



Business Services Memorandum

To: Board of Trustees

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

Date: 3/11/2020

Re: 2020/21 Second Interim Budget Report

Executive Summary

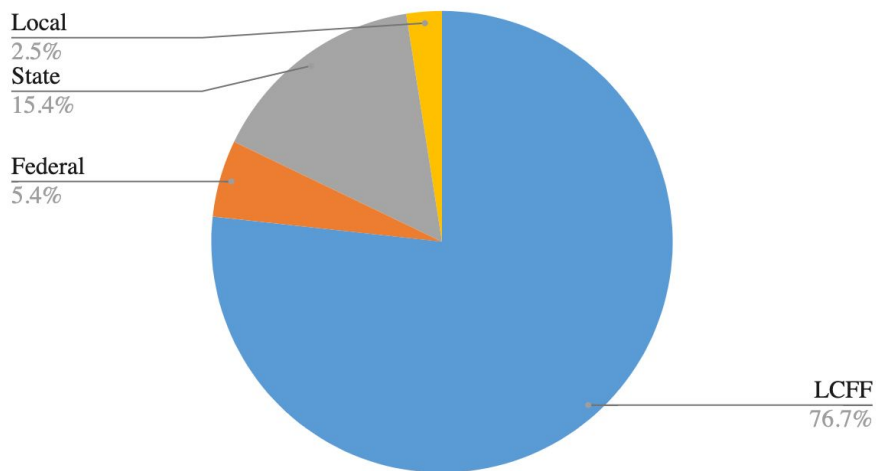
The Second Interim Report is the second of two updates to the 2020/21 Adopted Budget. The Board of Trustees is required to certify the financial condition of the District for the current and two subsequent fiscal years when the budget is adopted (June) and at the two interim reporting periods during the school year (December and March).

Due to the impacts of the COVID-19 pandemic there continues to be much fluidity and change in our revenues and expenditure planning. New additional one-time funds, additional expenditures related to the pandemic needs, uncertainty around in-person school instruction, proposed additional funding and educational recovery needs, make budget planning extremely difficult during these times. We have captured the most significant known changes in the Second Interim Report. The situation remains challenging and there will be changes between now and the end of the fiscal year on June 30, 2021.

The Interim Report indicates that the District can maintain the required 3% reserves for economic uncertainties for the current fiscal year and through 2022/23, meeting the required budget certification requirement. It is important to note with declining enrollment and increasing cost the District will deficit spend about \$3.0M in 2022/23.

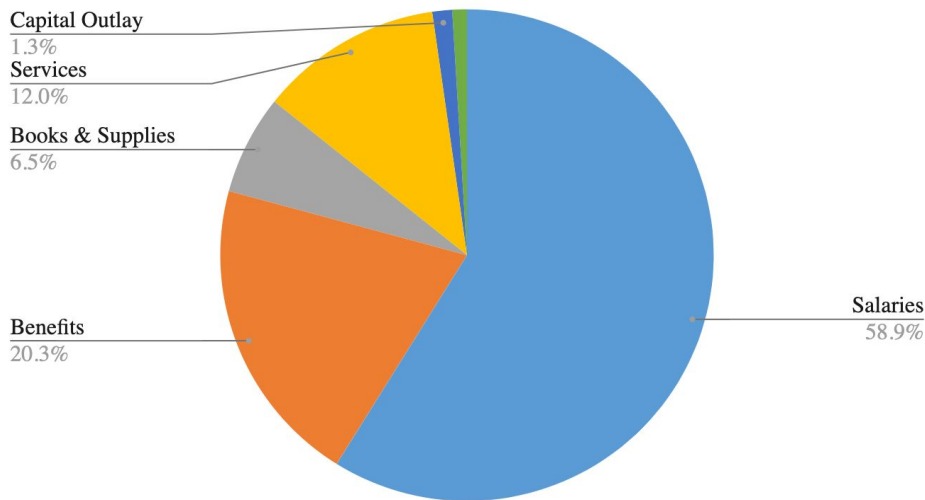
The District's total Second Interim General Fund revenue is \$176,502,712 of which \$33,676,252 is restricted. The District is heavily dependent on State funding with the Local Control Funding Formula (LCFF) / Property Tax making up 76.7% of the total funding. It is important to note that the share of Federal and other State revenues is higher in 2020/21 due to one-time funds associated with the COVID pandemic.

Planton USD 2020/21 Revenue Sources



The District's General Fund expenditures is \$183,862,491 with about 79.2% of District expenditures allocated to District personnel. The percentage of expenditures in Books/Supplies and Service is greater as a result of one-time spending, related to both Learning Loss Mitigation funds and 2019/20 carryover funds. There is a net \$7.6M in deficit spending which is partially a result of carryover from 2019/20 that has increased the expenditures in Books and Supplies and Services, as well as net transfer out of \$239K to other funds. This is an improvement from our First Interim Report projections.

Pleasanton USD 2020/21 Expenditures



Summary of Second Interim Budget Adjustments

The Second Interim Budget includes the following changes from the First Interim Report. Key changes are highlighted below (amounts are rounded and see attached variance report for details):

- \$1.7 million net increase in revenues
 - \$940K for ESSER II funding (one time restricted funds)
 - \$523K for Inclusive Preschool Grant (one time restricted grant)
 - \$150K for receipt of various donations
- \$1.4 million net increase in expenditures
 - \$1.5M decrease in Salaries and Wages for recapturing cost on vacant position and positions that were performed by contractor services (shifting of funds to Services)
 - \$974K decrease for various expenses with the largest change coming from moving Tech Plan Expenses (\$686K) to the designated reserve category (based on Technology Plan identified replacement cycle)
 - \$2.9M increase in contracted services for various reasons with the major changes coming from Special Education. A reduction of \$2.7M in Special Education salaries with a corresponding increase of Special Education Services cost.
 - \$700K for expenses related to field renovations and the Inclusive Preschool Grant

In addition, there is a transfer out of the General Fund of about \$500K to the Child Nutritional Service (CNS) Fund 13. As a result of the pandemic the CNS program has been unable to generate the needed revenues to offset its operating expenditures. The State has also imposed a moratorium on CNS staffing reductions in the 2020/21 fiscal year. The program is currently operating under the Federal Summer Seamless program that allows all children in the community from the age of 0-18 free meals. The program has improved from our First Interim forecast and we have reduced the needed general contribution from \$1.5M to \$500K. With school reopening scheduled for March and district application for a supper program, the CNS position may further improve.

No additional costs are included for compensation increases other than the required step and/or column increases. The 2020/21 LCFF funding included 0% COLA adjustment.

Budget Model and Multi-Year Projection

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:

- **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 the following one-time Learning Loss Mitigation funds to assist districts with the impacts of the pandemic.

Fund Type/Name	Resource	Amount	Expended	Spending Deadline
ESSER	3210	\$236,663	\$236,633	9/30/2022
ESSER 2 (CRRSA)	TBA	\$944,476	\$83,657	9/30/2023
GEER	3215	\$620,555	\$443,213	9/30/2022
CARES Act	3220	\$4,179,788	\$4,179,788	5/31/2021*
SB 117	7388	\$251,691	\$251,691	NA
State GF	7420	\$1,155,871	\$1,155,871	6/30/2021
TOTAL	-	7,389,044	6,350,853	

* Deadline was extended from 12/30/2020 to 5/31/2021

These funds are one-time and must be spent on specific COVID related costs tied to our Learning Continuity Plan. The funds help support remote teaching and learning, Personal Protective Equipment, COVID safety materials, staffing related to the Small Cohort Supervision Programs, professional development, and software and technology to support distance/hybrid learning. The true operational and learning cost of the pandemic will continue to be an issue for the district and need to be considered in the multi-year planning.

To date(1/31/21) the district has spent about 85% of the total funding. During the fall, there was a big push to spend the CARES act funds by the December 30, 2020 deadline and the district planned its expenditures accordingly. The Federal government in late December 2020 through the Coronavirus Response and Relief Supplemental Appropriations Act extended the deadline and approved new funding with ESSER 2. The remaining funds will need to cover COVID related staffing which the district plans to fund through 2021/22.

On March 1, 2021 the Governor's office and the legislative branches reached an agreement for In-Person Instruction Grant (\$2 billion Statewide) and Expanded Learning Opportunities Grant (\$4.56 billion statewide). The new funding grants will need to be approved by the entire legislature and signed by the Governor. The grants come with specific stipulations including the reopening of in-person instruction and submission of Expenditure Plan by June 1, 2021. Under these proposals, PUSD could receive about \$4.43M for the In-Person Instruction Grant and \$9.35M for the Expanded Learning Opportunities Grant. These funds will again be one-time and restricted for specific COVID impacted expenditures as allowed in the State bills. These additional funds are not included in the Second Interim Report, but will be incorporated as part of the Estimated Actuals for 2020/21 and 2021/22 Adopted Budget.

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

The LCFF formula is driven by the average daily attendance (ADA). The District historically has about a 97% attendance ratio to enrollment. As a result of the pandemic, school district funding enrollments have been held harmless at 2019/20 levels for two fiscal years (2020/21 and 2021/22).

PUSD had an enrollment drop in 2019/20 and the current enrollment for 2020/21 includes another drop of about 400 students. Much of the current enrollment reductions may be attributable to the pandemic effects. Our latest demographic report (2020) continues to show flat enrollment for the next fiscal years at around 14,300-14,400 students. The 2019 demographic report projected enrollment increases for the next two fiscal years. For our funding projections, staff is projecting some modest enrollment recovery by 2022/23 with about 14,650 students. This projection is less than our First Interim funding level and will result in loss of approximately \$1.2M in funding.

At the February 25 Board meeting, the Board approved the establishment of a Virtual Academy. This Virtual Academy may help retain and attract new students thus reducing the impact from the current projected enrollment losses.

Enrollment and ADA					
	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
Total Enrollment	14,897	14,879	14,464	14,600	14,650
Grades	Average Daily Attendance ADA (LCFF Funding)				
TK-3	3,958	3,957	3,883	3,883	3,846
4-6	3,229	3,226	3,242	3,240	3,217
7-8	2,427	2,427	2,318	2,318	2,312
9-12	4,880	4,879	4,912	4,912	4,830
Total	14,495	14,490	14,355	14,355	14,205

- Local Control Funding Formula Factors (LCFF)**

The chart below shows the key LCFF assumption that drives funding. Critical to the estimated revenues are the projected Cost of Living Adjustment (COLA). As a result of the fiscal impacts from the pandemic, the State provided no COLA in 2020/21. With the better than projected revenues in 2020/21, the Governor's January 2021/22 budget included a compounded LCFF COLA of 3.84% (2.31% for 2020-21 and 1.5% for 2021-22). For select programs outside of LCFF the COLA would be 1.5% For 2022/23, staff will be using the more conservative School Services of California COLA projection of 1.28%. Staff will monitor the various fiscal reports and determine to use the more conservative SSC projections or those from the Department of Finance for 2021/22 Budget Development.

The unduplicated counts have been revised to reflect a decrease in the EL students by about 200 students from 2019/20. During the First Interim, staff was concerned the unduplicated count would be less due to pandemic related changes to the Free and Reduced Price Meal (FRPM) application process. However, the staff was able to do a strong outreach effort and use the Alternative Income Form to slightly increase our FRPM numbers.

Local Control Funding Formula Assumptions			
	FY20/21 (current)	FY 21/22	FY 22/23
Enrollment	14,464	14,600	14,650
ADA	14,355	14,355	14,205
COLA	0%	3.84%	1.28%
Unduplicated as % Enrollment	17.24%	16.75%	16.54%
Grades K-3 \$/per Student	\$7,702	\$7,998	\$8,100
Grades 4-6 \$/per Student	\$7,818	\$8,118	\$8,222
Grades 7-8 \$/per Student	\$8,050	\$8,359	\$8,466
Grades 9-12 \$/per Student	\$9,329	\$9,687	\$9,811
K-3 Grade Span Adj \$/per Student	\$801	\$832	\$842
9-12 Grade Span Adj \$/per Student	\$243	\$252	\$255

While the district's supplemental LCAP funding may be impacted by the pandemic, there may be sufficient carryover of LCAP funds to plug the gap in the next few fiscal years to allow a recovery to our historical unduplicated percentages.

- **Other State Funding**

The two main sources of funding are Lottery and the Mandated Block Grant. For the Lottery, the estimated revenue is \$199 per ADA. For the Mandated Block Grant the current rate is \$32 per ADA for grades TK-8 and \$62 per ADA per grades 9-12.

- **Special Education**

While the 2020/21 Budget includes additional SELPA funding for Special Education, the level of funding still falls short of the need to serve our students, for 2020/21 the budgeted contribution from the General Fund is about \$18.75M. In 2020/21 the funding increased to \$625 per ADA from \$557 per ADA in 2019/20 level.

- **Staffing**

Between the 2020/21 First Interim and Second Interim Report, the district's staffing grew by 1.482 FTE for a total of 1,252.5 FTE. Reference attached staffing report for detailed breakdown and changes. These changes and adjustments reflect changes to the reduction planning as a result of Enacted State Budget, special education staffing needs, pandemic needed staffing, and actual student enrollments needs.

Based on projected enrollment decreases, the budget model includes about \$720K (6 FTE) in staffing reductions for the 2021/22 fiscal year. The district will also need to monitor enrollment levels and be ready to make additional staffing adjustments if decreasing enrollment continues.

With the establishment of the Virtual Academy, staff will need to work out a detailed budget and staffing plan. In 2020/21 the independent study program includes a staffing of 4 FTE. This staffing has been carried over into the out years and a place holder of \$450,000 has been allocated in the designated assignments for potential additional cost of the program. While some staff may be reallocated from current programs it will need new additional staffing as well. While this new program has great potential the new cost factors need to be considered and planned for as well.

- **Salaries**

Salaries and benefits make up approximately 80% 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. The classified and management salary schedule have annual step increases, 5 and 6 steps respectively, after which longevity increases occur every five years. Based on historical data the District has budgeted 1.5% in salary increases for step/column movement of staff.

The current budget model includes no COLA for additional revenues for 2020/21 and School Services of California COLA estimates for revenues through 2022/23 . The model includes no additional compensation increases for 2020/21 or for the out years beyond the step/column increases.

- **Pension Increases**

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. Beginning in 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 have also been increasing to ensure the long term stability of that pension program. PERS rates can be adjusted annually and are currently at 20.70%. As part of the 2020/21 Enacted State Budget, the State provided a two year relief in STRS and PERS rate increases. While this temporary relief is welcomed, the long term pressure from pension costs remains and will make the fiscal year of 2022/23 a difficult one with the return of these higher rates.

Actual and Projected Employer Contribution Rates

Pension Program	2020/21	2021/22	2022/23
STRS Employer Rates (Approx)	16.15%	15.92%	18.00%
PERS Employers Rates (Approx)	20.70%	23.00%	26.30%

- **Deferrals**

As part of the Enacted State Budget for 2020/21, the State has started deferring monthly State disbursements starting in February 2021 through June 2021. The deferrals will then be paid back to school districts in the 2021/22 fiscal year between July and November of 2021. These deferrals will impact our cash flow and the district will be required to take out short term loans in the form of TRANS. The district has analyzed its cash flow and based on those projections there will be cash flow issues in the month of June 2021. As a result, the district is participating in the California Education Notes Program Tax and Revenue Anticipation Notes. The district will take TRANS in the amount of \$7.5M. These TRANS will be repaid in 2021/22 with the State's repayment of its deferrals. The projected net cost of the TRANS will be about \$5,000.

Multi-Year Projection Reserves

Fiscal Year	20120/21	2021/22	2022/23
Total Reserves* % of Expense	5.28%	6.16%	3.99%**
Projected Reserve Totals	\$9,725,686	\$10,472,600	\$6,949,622

* Economic Uncertainty and Undesignated/Unassigned

** Projected deficit of about \$3M in 2022/23

Other Funds

In the attachments is a report detailing out all of the districts other funds that cover specific programs and restricted funds. Below we are highlighting two of these funds that are being heavily impacted by the pandemic and which are currently impacting or may impact the General Fund.

Fund 13 - Child Nutritional Services

The pandemic has placed financial pressure on the District's food service operations. While the program continues to feed all students under the Federal Summer Seamless Program, the Federal reimbursement does not cover all operational costs. Currently, the General Fund will need to contribute about \$500K to this program as well as a partial depletion of the Fund 13 reserves. We are currently projecting a return to normal operations for 2021/22 with no contribution from the General Fund. The projected deficit spending for 2020/21 is about \$1.16M.

Fund 63 - Kids Club, Steam and Horizon

Fund 63 is where the District records revenue and expenses related to our child care programs. These programs collect fees from families participating in the programs and pay for their expenditures through their revenues. The lack of sufficient revenues and increased expenses as a result of the pandemic have severely impacted these programs. The current requirements which limit the number of students in the camps as well as the required level of staffing has pushed the program into deficit spend. Based on the current limitations we project the funds reserves will be depleted this fiscal year and may require General Fund support. The current projected deficit spending for 2020/21 is about \$1.1M. Without a return to normal operations in 2021/22 modifications will be necessary to avoid impacting the general fund.

Conclusion

While the Second Interim Report validates the district's fiscal health as well as indicating improvements from the First Interim Report there are still many uncertainties and challenges ahead. The current vaccination process provides hope for a return to more normal operations. As the district begins in-person instruction, staff will have to closely monitor increased pandemic expenditures related to PPE and staffing costs related to employee leaves and substitute teachers. With 85% of the one time restricted funds for pandemic related needs expended, the district will need the additional state and federal funds to continue to deal with the operational and educational impacts of the pandemic. The district will develop plans for the new funding to ensure continued student and staff safety as well as programs to restore lost learning and support student recovery.

While the Governor's proposed budget includes a restoration of LCFF Cost of Living Adjustments for 2021/22, repayment of deferrals in 2021/22, as well as providing grant opportunities, the prospects of declining enrollment and increased pension cost foreshadow challenging budgetary conditions beyond the 2021/22 fiscal year. Starting in March 2021, staff will move the budget development process into full swing as we receive more details on the Governor's budget and evaluate PUSD's needs and goals for 2021/22 and beyond. The current uncertain conditions and changing circumstances makes this process even more challenging. Staff will continue to keep the board updated with new information and bring the 2021/22 Proposed Budget for review and discussion in June 2021.

Attachments

- Multi Year Budget - Attachment A
- General Fund Variance Report - Attachment B
- Staffing Report - Attachment C
- All Funds Report - Attachment D

PLEASANTON UNIFIED SCHOOL DISTRICT
Multi-Year Projections
FY 2020/21 Second Interim

Description	2020/2021			2021/2022			2022/2023		
	Unrestricted	Projection Restricted	Total	Unrestricted	Projection Restricted	Total	Unrestricted	Projection Restricted	Total
REVENUE									
LCFF	134,599,497	855,256	135,454,753	139,394,660	855,242	140,249,902	139,578,030	855,242	140,433,272
Federal	-	9,502,767	9,502,767	-	2,895,170	2,895,170	-	2,895,170	2,895,170
State	5,920,842	21,236,575	27,157,417	5,920,842	19,530,071	25,450,913	5,920,842	19,530,071	25,450,913
Local	2,306,121	2,081,654	4,387,775	1,007,087	1,349,768	2,356,855	1,007,087	1,349,768	2,356,855
TOTAL REVENUE	142,826,460	33,676,252	176,502,712	146,322,589	24,630,251	170,952,840	146,505,959	24,630,251	171,136,210
EXPENDITURES									
Certificated	72,779,888	14,668,782	87,448,670	73,262,586	14,280,814	87,543,400	74,361,525	14,241,276	88,602,801
Classified	12,421,434	8,349,130	20,770,564	12,516,406	7,829,832	20,346,237	12,704,152	7,705,709	20,409,861
Benefits	22,198,734	15,194,409	37,393,143	22,154,606	14,666,390	36,820,996	24,377,130	15,026,840	39,403,969
Books & Supplies	3,436,364	8,590,133	12,026,497	2,890,988	2,944,986	5,835,974	2,919,898	2,974,436	5,894,333
Services, Other Operating Expenses	11,642,640	10,428,111	22,070,751	10,951,066	6,968,069	17,919,135	11,060,577	7,037,750	18,098,327
Capital Outlay	1,296,502	1,092,193	2,388,695	185,000	210,000	395,000	185,000	210,000	395,000
Other Outgo	1,315,180	611,377	1,926,557	1,313,102	100,000	1,413,102	1,313,102	100,000	1,413,102
Direct Support/Indirect Costs	(1,504,516)	1,342,130	(162,386)	(1,504,516)	1,342,130	(162,386)	(1,504,516)	1,342,130	(162,386)
TOTAL EXPENDITURES	123,586,226	60,276,265	183,862,491	121,769,238	48,342,221	170,111,459	125,416,867	48,638,141	174,055,008
EXCESS OF REVENUES OVER EXPENDITURES	19,240,234	(26,600,013)	(7,359,779)	24,553,351	(23,711,970)	841,381	21,089,092	(24,007,890)	(2,918,798)
OTHER FINANCING SOURCES/USES									
Transfers In	260,750	-	260,750	175,513	-	175,513	167,930	-	167,930
Transfers Out	500,000	-	500,000	30,000	-	30,000	30,000	-	30,000
Sources									
Uses									
Cont. to Rest. Programs	(23,859,153)	23,859,153	-	(24,000,000)	24,000,000	-	(24,300,000)	24,300,000	-
Special Education	(18,755,055)	18,755,055		(18,895,756)	18,895,756		(19,077,450)	19,077,450	
Restricted Routine Repair	(5,104,098)	5,104,098		(5,104,244)	5,104,244		(5,222,550)	5,222,550	
Other Restricted									
TOTAL OTHER FIN. SOURCE/USES	(24,098,403)	23,859,153	(239,250)	(23,854,487)	24,000,000	145,513	(24,162,070)	24,300,000	137,930
NET INCREASE (DECREASE) IN FUND BALANCE	(4,858,169)	(2,740,860)	(7,599,029)	698,864	288,030	986,894	(3,072,978)	292,110	(2,780,868)
Beginning Fund Balance	17,290,971	5,368,033	22,659,004	12,432,802	2,627,173	15,059,975	13,131,667	2,915,203	16,046,870
Other Adjustment									
Audit Adjustments									
Other Restatements									
ENDING BALANCE, JUNE 30	12,432,802	2,627,173	15,059,975	13,131,667	2,915,203	16,046,870	10,058,689	3,207,313	13,266,002
Components of Fund Balance									
Revolving Cash	75,662		75,662	75,662		75,662	75,662		75,662
Stores	643,050		643,050	145,000		145,000	145,000		145,000
Prepaid Expenditures	2,404		2,404	2,404		2,404	2,404		2,404
Designated for:									
Econ. Uncertainties	5,530,875		5,530,875	5,104,244		5,104,244	5,222,550		5,222,550
Additional Board Designated Reserve - AR 3100	1,687,426		1,687,426	1,687,426		1,687,426	1,687,426		1,687,426
Other Commitments - Textbooks	1,300,000		1,300,000	1,300,000		1,300,000	1,300,000		1,300,000
Other Commitments - Tech Plan	686,000		686,000	686,000		686,000	686,000		686,000
Virtual Academy Program				450,000		450,000	900,000		900,000
Undesignated / Unappropriated	2,507,386		2,507,386	3,680,931	-	3,680,931	39,646	-	39,646

TOTAL EXPENDITURES	184,362,491		170,141,459		174,085,008
Adjusted Total Expenditures	184,362,491		170,141,459		174,085,008
3.00% Minimum Reserve	5,530,875		5,104,244		5,222,550
Additional Board Designated Reserve - AR 3100	1,687,426		1,687,426		1,687,426
Over (Under) reserves	2,507,386		3,680,931		39,646
	1.36%		2.16%		0.02%

PLEASANTON UNIFIED SCHOOL DISTRICT

Variance Report

Unrestricted & Restricted General Fund	Original Budget	45-Day Budget	First Interim	Second Interim	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$16,750,861	\$16,751,041	\$22,659,006	\$22,659,006	\$ -	0.00%
REVENUE						
LCFF Sources/Property Taxes	124,695,669	135,494,449	135,397,690	135,454,753	57,063	0.04%
Federal Revenues (1)	3,146,994	7,947,337	8,561,862	9,502,767	940,905	9.90%
Other State Revenue (2)	25,484,875	26,342,746	26,583,194	27,157,417	574,223	2.11%
Other Local Revenue (3)	2,356,855	2,356,855	4,237,057	4,387,775	150,718	3.43%
TOTAL REVENUE	\$155,684,393	172,141,387	\$174,779,803	\$176,502,712	1,722,909	0.98%
EXPENDITURES						
Certificated Salaries (4)	82,206,329	87,673,400	87,884,953	87,448,670	(436,283)	-0.50%
Classified Salaries (4)	20,260,847	20,771,509	21,527,892	20,770,564	(757,328)	-3.65%
Employee Benefits (4)	36,268,775	38,476,042	37,772,506	37,393,143	(379,363)	-1.01%
Books and Supplies (5)	4,525,155	6,587,155	13,000,527	12,026,497	(974,030)	-8.10%
Services, Operating Expenses (6)	16,939,895	18,498,109	19,089,263	22,070,751	2,981,488	13.51%
Capital Outlay (7)	338,000	338,000	1,670,854	2,388,695	717,841	30.05%
Other Outgo	1,406,102	1,406,102	1,646,102	1,926,556	280,454	14.56%
Direct Support/Indirect Costs	-162,386	-162,386	(162,386)	(162,386)	-	0.00%
TOTAL EXPENDITURES	161,782,717	173,587,931	\$182,429,710	\$183,862,490	1,432,780	0.78%
OTHER FINANCING SOURCES						
Transfers In	167,930	167,930	254,930	260,750	5,820	2.23%
Contributions	-	-	-	-	-	-
Transfers Out and Other Uses (8)	30,000	1,530,000	1,500,000	500,000	(1,000,000)	-200.00%
INCOME minus EXPENSES & TRANSFERS	(5,960,394)	(2,808,614)	(8,894,977)	(7,599,028)	1,295,949	-17.05%
ENDING FUND BALANCE	\$10,790,467	\$13,942,427	\$13,764,029	\$15,059,978	1,295,949	8.61%

- 1 Federal Revenue increased by \$940K because of ESSER II funding
- 2 State Revenue Increase by \$575K mainly by the Inclusive Preschool Grant (\$523K)
- 3 Local Revenue Increased by \$150K because of the receipt of various donations
- 4 Salaries and Wages have decreased from recapturing cost on vacant position and positions that were performed by contractor services
- 5 Books and Supplies have decreased by \$974K for various expenses with the largest change coming from moving Tech Plan Expenses (\$686K) to the designated reserve category
- 6 Contracted Services have increase by for various reasons with the major changes coming from Special Education. A reduction of \$2.7M in Special Education salaries with a corresponding increase of Special Education Services cost.
- 7 Capital Outlay has increased by \$700K because of expenses related to field renovation and the Inclusive PreSchool Grant
- 8 Transfer of \$1M because Food Service will not require as much support as previously projected

Designations						
Nonspendable			\$223,215	\$721,116		
Tech Plan			\$0	\$686,000		
Textbooks			\$1,300,000	\$1,300,000		
Virtual Academy Program			\$0	\$450,000		
Board Designation AR 3200			\$1,687,426	\$1,687,426		
Economic Uncertainties			\$5,517,891	\$5,530,875		
Restricted Fund			\$2,356,779	\$2,627,174		
Undesignated	\$10,790,467	\$13,942,427	\$2,678,717	\$2,057,387		

Unrestricted General Fund		Original Budget	45-Day Budget	First Interim	Second Interim	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE		14,438,832	14,438,832	17,290,973	17,290,973	-	0.00%
REVENUE							
	LCFF Sources/Property Taxes	123,840,413	134,639,193	134,542,434	134,599,497	57,063	0.04%
	Federal Revenues	-	-	-	-	-	
	Other State Revenue	5,903,900	5,903,900	5,922,659	5,920,842	(1,817)	-0.03%
	Other Local Revenue	1,007,087	1,007,087	2,290,154	2,306,121	15,967	0.69%
TOTAL REVENUE		130,751,400	141,550,180	142,755,247	142,826,460	71,213	0.05%
EXPENDITURES							
	Certificated Salaries	67,378,880	71,845,951	72,541,824	72,779,888	238,064	0.33%
	Classified Salaries	11,589,212	11,999,874	12,495,113	12,421,434	(73,679)	-0.59%
	Employee Benefits	20,779,913	22,737,180	22,048,115	22,198,734	150,619	0.68%
	Books and Supplies	2,984,686	2,071,686	4,193,758	3,436,364	(757,394)	-22.04%
	Services, Operating Expenses	10,777,374	10,702,374	11,454,655	11,642,640	187,985	1.61%
	Capital Outlay	91,000	91,000	1,290,280	1,296,502	6,222	0.48%
	Other Outgo	1,313,102	1,313,102	1,313,102	1,315,180	2,078	0.16%
	Transfers of Indirect Costs	(1,406,716)	(1,406,716)	(1,494,443)	(1,504,516)	(10,073)	0.67%
TOTAL EXPENDITURES		113,507,451	119,354,451	123,842,404	123,586,226	(256,178)	-0.21%
OTHER FINANCING SOURCES							
	Transfers In/Out	167,930	167,930	254,930	260,750	5,820	2.23%
	Other Sources/Uses			-	-	-	
	Contributions	(23,306,477)	(23,306,477)	(23,551,497)	(23,859,153)	(307,656)	1.29%
	Categorical Programs					-	
	Special Education	(18,452,095)	(18,452,095)	(18,452,095)	(18,755,055)	(302,960)	1.62%
	Restricted Routine Repair	(4,854,382)	(4,854,382)	(5,099,402)	(5,104,098)	(4,696)	0.09%
	Transfers Out and Other Uses	30,000	1,530,000	1,500,000	500,000	(1,000,000)	-200.00%
TOTAL - OTHER FINANCING		(23,168,547)	(24,668,547)	(24,796,567)	(24,098,403)	698,164	-2.90%
INCOME minus EXPENSES & TRANSFERS		(5,924,598)	(2,472,818)	(5,883,724)	(4,858,169)	1,025,555	-21.11%
ENDING FUND BALANCE		8,514,234	11,966,014	11,407,249	12,432,804	1,025,555	8.25%

Restricted General Fund	Original Budget	45-Day Budget	First Interim	Second Interim	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$2,312,029	\$2,312,209	\$5,368,033	\$5,368,033	-	0.00%
REVENUE						
LCFF Sources/Property Taxes	855,256	855,256	855,256	855,256	-	0.00%
Federal Revenues	3,146,994	7,947,337	8,561,862	9,502,767	940,905	9.90%
Other State Revenue	19,580,975	20,438,846	20,660,535	21,236,575	576,040	2.71%
Other Local Revenue	1,349,768	1,349,768	1,946,903	2,081,654	134,751	6.47%
TOTAL REVENUE	24,932,993	30,591,207	32,024,556	33,676,252	1,651,696	4.90%
EXPENDITURES						
Certificated Salaries	14,827,449	15,827,449	15,343,129	14,668,782	(674,347)	-4.60%
Classified Salaries	8,671,635	8,771,635	9,032,779	8,349,130	(683,649)	-8.19%
Employee Benefits	15,488,862	15,738,862	15,724,391	15,194,409	(529,982)	-3.49%
Books and Supplies	1,540,469	4,515,469	8,806,769	8,590,133	(216,636)	-2.52%
Services, Operating Expenses	6,162,521	7,795,735	7,634,608	10,428,111	2,793,503	26.79%
Capital Outlay	247,000	247,000	380,574	1,092,193	711,619	65.16%
Other Outgo	93,000	93,000	333,000	611,376	278,376	45.53%
Direct Support/Indirect Costs	1,244,330	1,244,330	1,332,057	1,342,130	10,073	0.75%
TOTAL EXPENDITURES	48,275,266	54,233,480	58,587,307	60,276,264	1,688,957	2.80%
OTHER FINANCING SOURCES						
Transfers In			-		-	
Contributions	23,306,477	23,306,477	23,551,497	23,859,153	307,656	1.29%
Categorical Programs*					-	
Special Education	18,452,095	18,452,095	18,452,095	18,755,055	302,960	1.62%
Restricted Routine Repair	4,854,382	4,854,382	5,099,402	5,104,098	4,696	0.09%
					-	
Transfers Out and Other Uses	-		-		-	
INCOME minus EXPENSES & TRANSFERS	(35,796)	(335,796)	(3,011,254)	(2,740,859)	270,395	-9.87%
ENDING FUND BALANCE	2,276,233	1,976,413	2,356,779	2,627,174	270,395	10.29%

Job Classification	UnRestricted General Fund General Purpose	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations/ Outside Billing	2020-2021 2nd Interim	2020-21 1st Interim	increase (Decrease)
Assist Superintendent	4.000	-	-	-	-	-	4.000	4.000	-
Superintendent	1.000	-	-	-	-	-	1.000	1.000	-
Academic Support	0.200	-	-	-	-	-	0.200	0.200	-
Apt President	0.678	-	-	-	-	0.322	1.000	1.000	0.000
Behavior Specialist	-	-	6.000	-	-	-	6.000	7.000	(1.000)
Teacher - Career Preparation	1.400	-	-	-	-	-	1.400	1.400	-
Dist Career Readiness Spec	-	0.300	-	-	0.200	0.500	1.000	1.000	-
Counselor 9-12	14.400	-	-	-	0.200	0.200	14.800	16.200	(1.400)
Counselor - K-8	12.900	-	-	-	-	0.100	13.000	13.000	-
Language Arts/History Block	33.700	0.527	-	-	0.485	0.155	34.867	33.867	1.000
Librarian	-	-	-	-	2.000	-	2.000	2.000	-
Mental Health Clinician	-	-	11.000	-	-	-	11.000	11.000	-
Nurse	3.750	-	-	-	1.000	-	4.750	4.000	0.750
Opportunity Class	0.333	-	-	-	-	-	0.333	0.333	-
Program Specialist -Special Ed	-	-	5.000	-	-	1.000	6.000	6.000	-
Psychologist	-	-	15.800	-	-	-	15.800	14.800	1.000
Speech Therapist	-	-	17.500	-	-	-	17.500	20.300	(2.800)
School Social Worker	-	3.000	-	-	-	-	3.000	4.000	(1.000)
Teacher	565.501	5.233	78.900	-	1.716	2.614	653.964	649.432	4.532
Teacher On Assignment Inst Cch	-	-	0.400	-	8.100	-	8.500	4.500	4.000
Teacher on Assignment Int Spec	2.070	8.000	-	-	5.000	-	15.070	14.967	0.103
Asst. Director-Special Ed	-	-	1.000	-	-	-	1.000	1.000	-
Asst. Director-Clinical Svc	-	-	1.000	-	-	-	1.000	1.000	-
Coordinator I - Operations HS	2.000	-	-	-	-	-	2.000	2.000	-
Coordinator Student Services	1.000	-	-	-	-	-	1.000	1.000	-
Coor1-Innovation &Distance Lrn	-	-	-	-	1.000	-	1.000	1.000	-
Coordinator - Equity & Access	-	-	-	-	1.000	-	1.000	1.000	-
Coordinator	-	1.000	-	-	-	1.000	2.000	2.000	-
Director of Adult Ed and CTE	1.000	-	-	-	-	-	1.000	1.000	-
Director Elementary Curriculum	0.570	0.110	-	-	0.320	-	1.000	1.000	-
Director Secondary Curriculum	0.570	0.110	-	-	0.320	-	1.000	1.000	-
Director Human Resources	1.000	-	-	-	-	-	1.000	1.000	-
Director Assessment & Accty.	0.580	0.100	-	-	0.320	-	1.000	1.000	-
Director Educational Options	1.000	-	-	-	-	-	1.000	1.000	-
Director, Student Services	1.000	-	-	-	-	-	1.000	1.000	-
Principal, K-5	9.000	-	-	-	-	-	9.000	9.000	-
Principal, Grades 9-12	2.000	-	-	-	-	-	2.000	2.000	-
Principal, Grades 6-8	3.000	-	-	-	-	-	3.000	3.000	-
Program Director - Tv/Tip	-	-	-	-	1.000	-	1.000	1.000	-
Senior Director Procure/Tech	1.000	-	-	-	-	-	1.000	1.000	-
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	-
Certificated Staff (FTE)	686.652	18.380	138.600	-	22.661	5.891	872.184	865.999	6.185

Job Classification	UnRestricted General Fund General Purpose	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations/ Outside Billing	2020-2021 2nd Interim	2020-21 1st Interim	increase (Decrease)
Admin Assist - CBO	1.000	-	-	-	-	-	1.000	1.000	-
Admin Asst to the HR As Supt.	1.000	-	-	-	-	-	1.000	1.000	-
Admin Assistant to Supt.	2.000	-	-	-	-	-	2.000	2.000	-
Coordinator 1-HR	2.000	-	-	-	-	-	2.000	2.000	-
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 2-Pandemic	-	-	-	-	1.000	-	1.000	-	1.000
Coordinator 1-Communications	1.000	-	-	-	-	-	1.000	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 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	2.000	-	0.750	-	-	-	2.750	2.750	-
AcctSpec-II-BudAnalyst	3.000	-	-	-	-	-	3.000	3.000	-
AcctSpec-II-PayRetire	3.000	-	-	-	-	-	3.000	3.000	-
Account Technician	0.950	-	0.800	-	-	-	1.750	1.750	-
Admin Secretary-Dist	0.263	-	1.000	1.000	-	-	2.263	2.263	-
Admin Secretary II-Alt HS	1.000	-	-	-	-	-	1.000	1.000	-
Admin Secretary-I-Elem	9.000	-	-	-	-	-	9.000	9.000	-
Admin Secretary-I-Mid	3.000	-	-	-	-	-	3.000	3.000	-
Admin Secretary-II-High	2.000	-	-	-	-	-	2.000	2.000	-
Assessment Accountability Asst	1.000	-	-	-	-	-	1.000	1.000	-
Assessment Analyst	0.500	0.500	-	-	-	-	1.000	1.000	-
School Bus Driver	-	-	6.250	-	-	-	6.250	6.250	-
Workability Assistant	-	-	0.500	-	-	-	0.500	0.500	-
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	7.200	-	-	1.800	-	-	9.000	9.000	-
Child Welfare & Attend Spec.	-	0.875	-	-	1.750	-	2.625	2.625	-
Data Entry Technician	0.500	-	-	-	-	-	0.500	0.500	-
WorkabilityTraining Specialist	-	-	1.250	-	-	-	1.250	1.250	-
Employment Training Spec-AE	-	-	-	-	-	-	-	-	-
Executive Secretary	5.000	-	2.000	-	-	-	7.000	7.000	-
Executive Secretary Student Se	-	-	-	-	-	-	-	-	-
Facilities Support Specialist	-	-	-	0.100	-	-	0.100	0.100	-
Graphics Specialist (260)	1.000	-	-	-	-	-	1.000	1.000	-
GroundsKeeper	-	-	-	5.000	-	-	5.000	5.000	-
Night Lead Custodian-HS	1.600	-	-	0.400	-	-	2.000	2.000	-
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	-	6.925	6.925	-
Health Care Technician	-	-	-	-	-	-	-	2.375	(2.375)
Human Resources Technician-I	2.000	-	-	-	-	-	2.000	2.000	-

Job Classification	UnRestricted General Fund General Purpose	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations/ Outside Billing	2020-2021 2nd Interim	2020-21 1st Interim	increase (Decrease)
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	-
Campus Safety Monitor -Sec	0.750	-	-	-	4.813	-	5.563	5.563	-
Instructional Asst-Classroom	3.000	-	-	-	0.750	-	3.750	3.750	-
Instruct Materials Tech II	-	-	-	-	1.000	-	1.000	1.000	-
InstResource-PARA-II-SpecEd	-	-	13.438	-	-	-	13.438	12.266	1.172
InstResource-PARA-I-SpecEd	-	-	15.513	-	-	-	15.513	15.763	(0.250)
Library Media Assistant-II	5.213	-	-	-	4.288	1.800	11.300	11.300	-
Library/Media Assistant-III	-	0.500	-	-	-	0.500	1.000	0.500	0.500
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	-	-	-	2.000	-	-	2.000	2.000	-
Lead Warehouse Worker	0.800	-	-	-	-	-	0.800	0.800	-
Lead Info Tech Specialist	1.000	-	-	-	-	-	1.000	1.000	-
Licenced Vocational Nurse	-	-	0.813	-	-	-	0.813	-	0.813
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	-
Occupational Therapist	-	-	2.688	-	-	-	2.688	2.688	-
Office Specialist II-District	1.406	-	-	-	1.000	-	2.406	2.406	-
District Parent Liaison	-	8.000	-	-	-	-	8.000	8.000	-
Paraprofessional-I	0.625	-	-	-	-	-	0.625	-	0.625
Paraprofessional-III-SpecEd	-	-	14.281	-	-	-	14.281	18.844	(4.563)
Paraprofessional-II-SpecEd	-	-	35.594	-	-	-	35.594	37.156	(1.563)
Paraprofessional-I-SpecEd	1.500	-	29.906	-	-	-	31.406	32.219	(0.813)
Paraprofessional-IV-SpecEd	-	-	5.500	-	-	-	5.500	5.500	-
Preschool Assistant-206 Days	-	-	3.000	-	-	-	3.000	3.000	-
Purchasing Specialist I	2.000	-	-	-	-	-	2.000	2.000	-
Receptionist	1.000	-	-	-	-	-	1.000	1.000	-
Registrar	2.000	-	-	-	-	-	2.000	2.000	-
Reading Intervention Supp Spec	-	6.750	-	-	0.750	-	7.500	7.125	0.375
School Secretary-II-220	12.500	-	-	-	-	-	12.500	12.500	-
School Secretary-II-240	3.500	-	-	-	-	-	3.500	3.500	-
School Secretary-I-220	16.156	-	-	-	-	-	16.156	16.156	-
Skilled Maintenance Worker	-	-	-	9.000	-	-	9.000	10.000	(1.000)
Sp Ed Asst. Mild/Mod	-	-	-	-	-	-	-	0.625	(0.625)
Sp Ed Info System Specialist	-	-	1.000	-	-	-	1.000	1.000	-
Student Information Specialist	1.000	-	-	-	-	-	1.000	1.000	-
Site Technology Spec-I-261	3.100	-	-	-	0.150	0.750	4.000	4.000	-
Site Technology Spec-I-220	6.000	-	-	-	-	0.750	6.750	6.750	-
Site Technology Spec-II-261	-	-	-	-	2.000	-	2.000	2.000	-
Van Driver	-	-	0.625	-	-	-	0.625	0.625	-
Warehouse Delivery Driver	2.000	-	-	-	-	-	2.000	2.000	-
Workability Specialist	-	-	1.000	-	-	-	1.000	1.000	-
Youth Development Specialist	-	1.000	-	-	-	-	1.000	1.000	-
Classified Staff (FTE)	161.963	17.625	136.706	31.800	28.425	3.800	380.319	385.022	(4.703)
									-
Total Certificated and Classified Staff (FTE)	848.615	36.005	275.306	31.800	51.086	9.691	1,252.503	1,251.021	1.482

Pleasanton Unified School District
FY 20/21 Second Interim

Special Revenue Funds	Adult Ed Fund 11	Cafeteria Fund 13	Enterprise Fund 63	Enterprise Fund 64
BEGINNING FUND BALANCE	\$136,403	\$1,101,641	\$1,194,898	\$17,872
Revenue	\$855,951	\$2,085,800	\$2,399,950	\$0
Expenditures	\$864,706	\$3,250,577	\$3,479,704	\$0
Revenue Over (under) Expenses	(8,755)	(1,164,777)	(1,079,754)	-
Transfers In (Out)		\$500,000	(111,900)	
ENDING FUND BALANCE	\$127,648	\$436,864	\$3,244	\$17,872

Special Reserve Funds	Non-Capital Fund 17	Non-Capital PSEE Fund 17	OPEB Fund 20	Capital Fund 40
BEGINNING FUND BALANCE	\$ 1,150,433	\$ 227,027	\$ 6,787,937	\$5,271,332
Revenue	\$10,000	\$1,800	\$60,000	\$331,000
Expenditures				\$421,700
Revenue Over (under) Expenses	\$10,000	\$1,800	\$60,000	-\$90,700
Transfers In (Out)		\$ (75,000)		
ENDING FUND BALANCE	\$1,160,433	\$153,827	\$6,847,937	\$5,180,632

Capital Outlay Funds	Capital Sycamore Fund 40	Deferred Maintenance Fund 14	Measure II Fund 21	Capital Facilities Fund 25
BEGINNING FUND BALANCE	\$ 7,238,253	\$169,894	\$125,984,379	\$4,719,758
Revenue	\$50,000	\$400	\$1,200,000	\$845,000
Expenditures	\$0	\$69,500	\$74,521,018	\$265,100
Revenue Over (under) Expenses	\$50,000	(69,100)	(73,321,018)	579,900
Transfers In (Out)	\$ (50,000)	\$0	\$0	(23,850)
ENDING FUND BALANCE	\$7,238,253	\$100,794	\$52,663,361	\$5,275,808