

Pleasanton Unified School District



2020/21 First Interim Budget Report

December 15, 2020
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: 12/15/2020

Re: 2020/21 First Interim Budget Report

Executive Summary

The First Interim Report is the first 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).

The First Interim Report typically reflects the most changes of the two interim reports. Since the budget was adopted in June 2020, the State enacted its 2020/21 budget, The district completed a 45 Day Budget Revision, the District's financials for the prior fiscal year were closed and balances carried forward into the current year, and enrollment and staffing were finalized with the start of school. These changes are highlighted below and details are included in the attached reports.

Because of significant changes to the Enacted State Budget for 2020/21 as a result of fiscal impacts related to the COVID 19 pandemic, the district completed a 45 Day Budget Revision and submitted it to the Board on August 13, 2020. The First Interim Report includes all of those changes and updates through October 31, 2020.

Key adjustments from the 45 Day Budget Included:

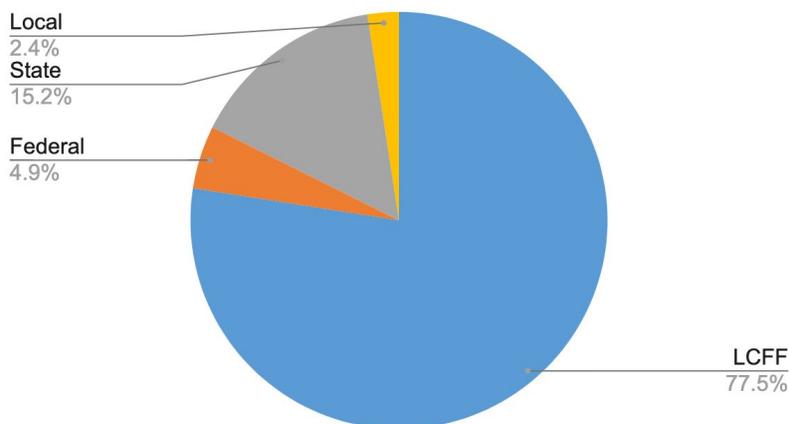
- Restoration of about \$10.8M LCFF Funding
- Inclusion of \$5.9M in One Time Learning Loss Mitigation Funds
- Restoration of about 6M in expenditure which was part of the reduction planning in the 2020/21 Adopted Budget
- Adjustments to Special Education Funding
- Transfer out of \$1.5M from the General Fund to Child Nutritional Services Fund 13

The First Interim Report also reflects the District's larger ending fund balance from the 2019/20 unaudited actuals which results in increased expenditures for 2020/21. The district's beginning fund balance for 2020/21 increased \$5,907,965 from our 45 Day Budget Revision.

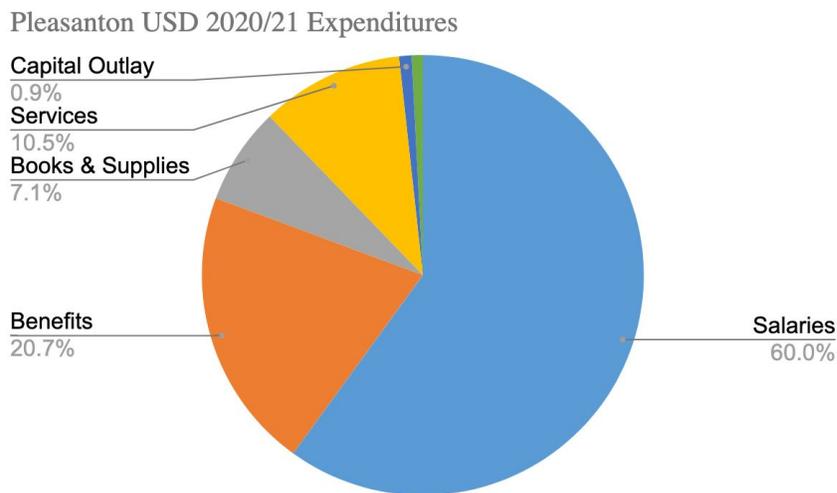
The Interim Report indicates that the District can maintain the required 3% reserves for economic uncertainties for the current fiscal year and through 2022/23 meeting the required budget certification requirement. It is important to note with flat funding continuing, fiscal year 2022/23 will require about \$5M in reductions to meet required reserve levels.

The District's total First Interim General Fund revenue is \$174,779,803 of which \$32,024,556 is restricted. The District is heavily dependent on State funding with the Local Control Funding Formula (LCFF) / Property Tax making up 77.5% of the total funding. It is important to note that the share of Federal and State revenues is higher in 2020/21 due to one time funds associated with the COVID pandemic.

Pleasanton USD 2020/21 Revenue Sources



The District's General Fund expenditures is \$182,429,711 with about 81% 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 \$8.9M 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 \$1.245M to other funds. Without the carryover spending and transfer of funds out the operating deficit is about \$2.4M.



Summary of First Interim Budget Adjustments

The First Interim Budget includes the following changes from the 45 Day Budget Revisions. Key changes are highlighted below (amounts are rounded and see attached variance report for details):

- \$2.66 million net increase in revenue
 - \$614,525 in Federal revenues mainly from 2019/20 carryover
 - \$240,448 in other State revenues
 - \$1,880,202 in local revenues from local donations, insurance funds for the Harvest Park library rebuild, and e-rate reimbursements

- \$8.84 million net increase in expenditures
 - \$967,936 in increased salaries as a result of actual hired positions and shifting of one time funds for salaries to cover COVID related labor

- (\$703,536) reduction in benefits as a result of actual hired positions and shifting of one time funds
- \$6,414,372 in increased Books and Supplies expenditures to cover carryovers from 2019/20 and revenues received
- \$591,154 in increased Service expenditures to cover carryovers from 2019/20 and revenues received
- \$1,332,854 in increased Capital expenditures to cover the Harvest Park library rebuild expenditures

In addition there is a net transfer out of the General Fund of about \$1.245M to other funds mainly driven by a \$1.5M transfer 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. Based on our current volume of participation the federal reimbursements do not cover all the cost of the program.

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**

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. These measures have in turn caused a ripple effect through the economy. The State went from positive economic growth to a recession in a matter of months. The pandemic has caused great uncertainty in the economy and school funding. This level of uncertainty may not lift for sometime as current new stay at home orders are going back into effect. For these reasons, we must be prudent in our fiscal planning. The State and Federal governments provided the following onetime Learning Loss Mitigation funds to assist districts with the impacts of the pandemic.

Fund Type/Name	Resource	Amount	Spending Deadline
ESSER	3210	\$236,663	9/30/2022
GEER	3215	\$620,555	9/30/2022
CARES Act	3220	\$4,179,788	12/30/2020
SB 117	7388	\$251,691	NA
State GF	7420	\$1,155,871	6/30/2021

These funds 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 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.

- **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. While some of the current enrollment reductions may be attributable to the pandemic, the district will need to look closely at the data and see if new trends are developing and how future housing projects will unfold in the current environment. 2022/23 will be a critical year if enrollment continues to be impacted. We are currently projecting a rebound of enrollment in 2021/22 and slight growth in 2022/23. We expect the latest demographic report to be ready in early 2021 to shed more light on this matter.

Average Daily Attendance (LCFF Purposes)					
	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
Grades					
TK-3	3,958	3,957	3,883	3,883	3,876
4-6	3,229	3,226	3,242	3,240	3,233
7-8	2,427	2,427	2,318	2,318	2,313
9-12	4,880	4,879	4,913	4,913	4,903
Total	14,495	14,490	14,355	14,355	14,326

- 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 and based on the uncertain economic outlook, the First Interim Report continues to project 0% COLA in the outyears.

The November 2020 report by the Legislative Analyst Office (LAO) indicated that the State will have higher revenues in 2020/21 than projected that could provide additional funding to schools through the Proposition 98 guarantee. Additionally, there may be small COLA in the outyears. However, the report also reported the State will face deficit spending in the future with a slow economic recovery. Based on the uncertainty in the current situation, the First Interim Report does not include any adjustments to the COLA as staff will wait for the Governor's January Budget proposal before any adjustments are made to budget assumptions.

Revision to our assumptions will be made at the Second Interim Report in March 2021. The State's final 2021/22 Budget will not be finalized until mid June 2021 and similar to last year we expect there to be changes to the original budget as the Governor will need to negotiate with the legislature for a final State budget.

The unduplicated counts have been revised to reflect a decrease in the counts as a result of the suspension to complete Free and Reduced Meal Program applications this current year to receive free meals. Staff is working to close the gap by reaching out to our parents to complete the Alternative Income Form.

Local Control Funding Formula Assumptions			
	FY20/21 (current)	FY 21/22	FY 22/23
Enrollment	14,483	14,750	14,850
ADA	14,355	14,355	14,326
COLA	0%	0%	0%
Unduplicated as % Enrollment	17.01%	16.35%	15.97%
Grades K-3 \$/per Student	\$7,702	\$7,702	\$7,702
Grades 4-6 \$/per Student	\$7,818	\$7,818	\$7,818
Grades 7-8 \$/per Student	\$8,050	\$8,050	\$8,050
Grades 9-12 \$/per Student	\$9,329	\$9,329	\$9,329
K-3 Grade Span Adj \$/per Student	\$801	\$801	\$801
9-12 Grade Span Adj \$/per Student	\$243	\$243	\$243

- **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 \$18.45M. In 2020/21 the funding increased to \$625 per ADA from \$557 per ADA in 2019/20 level.

- **Staffing**

Between the 2020/21 Adopted Budget and First Interim Report, the district's staffing grew by 9.861 FTE for a total of 1,251 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.

With enrollment remaining flat the multi year projections do not include assumptions for staff growth. As a result of natural increases in salary costs and the return of higher pension rates in 2022/23 the budget model includes about \$4.5M in staffing reductions for the 2022/23 fiscal year if the flat funding of LCFF continues. The district will also need to monitor enrollment levels and be ready to make staffing adjustments if there are decreased to enrollment.

- **Salaries**

Salaries and benefits make up approximately 81% 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 flat revenues through 2022/23 . The model therefore 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%	16.00%	18.10%
PERS Employers Rates (Approx)	20.70%	23.00%	26.30%

- **Deferrals**

As part of the Enacted State Budget for 2020/21, the State will begin deferring monthly State disbursements beginning 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 is planning based on its current cash flow analysis to take out an amount to not exceed \$15 million in TRANS in 2021. Due to the uncertainty in the economy it is unclear how long these types of deferrals will continue and when the State will make the districts whole. One option for the State is to use the projected additional revenues in 2020/21 to permanently pay back the 2020/21 deferrals. The district will need to factor managing deferrals in its multi year planning.

Multi-Year Projection Reserves

Fiscal Year	20120/21	2021/22	2022/23
Total Reserves* % of Expense	5.37%	4.19%	4.02%**
Projected Reserve Totals	\$9,884,033	\$7,068,426	\$6,722,429

* Economic Uncertainty and Undesignated/Unassigned

** Budget anticipates \$5M by 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 \$1.5M 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 \$1.76M.

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.

Conclusion

While the First Interim Report validates the district's fiscal health there are many uncertainties that will need to be evaluated and considered as we move forward. The current prospects of a vaccine provide hope for the end of the pandemic, however the district will continue to face many operational and educational challenges from the pandemic. While the LAO report also provides hope there is much uncertainty on how the Governor and legislature will use the additional funds and future economic prospects. Without any additional new funding in the coming fiscal years the district will need to implement further reductions and specifically significant reductions in 2022/23 of about five million dollars.

All of the various factors presented in this report point to the need to continue our prudent fiscal approach. In the coming months staff will receive additional information that will be incorporated into our Second Interim Report and the 2021/22 budget development process.

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 First Interim

Description	2020/2021			2021/2022			2022/2023		
	Projection			Projection			Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUE									
LCFF	134,542,434	855,256	135,397,690	134,378,689	855,242	135,233,931	134,025,958	855,242	134,881,200
Federal	-	8,561,862	8,561,862	-	2,469,702	2,469,702	-	2,469,702	2,469,702
State	5,922,659	20,660,535	26,583,194	5,922,659	19,460,124	25,382,783	5,922,659	19,460,124	25,382,783
Local	2,290,154	1,946,903	4,237,057	1,007,087	1,349,768	2,356,855	1,007,087	1,349,768	2,356,855
TOTAL REVENUE	142,755,247	32,024,556	174,779,803	141,308,435	24,134,836	165,443,271	140,955,704	24,134,836	165,090,540
EXPENDITURES									
Certificated	72,541,824	15,343,129	87,884,953	73,020,951	15,273,276	88,294,227	70,056,266	15,502,375	85,558,641
Classified	12,495,113	9,032,779	21,527,892	12,139,863	8,863,771	21,003,634	11,814,461	8,996,727	20,811,188
Benefits	22,048,115	15,724,391	37,772,506	22,024,997	15,516,633	37,846,959	22,629,816	16,205,589	39,640,733
Books & Supplies	4,193,758	8,806,769	13,000,527	3,025,747	2,475,163	5,500,910	3,040,876	2,487,539	5,528,415
Services, Other Operating Expenses	11,454,655	7,634,608	19,089,263	10,054,337	4,400,000	14,454,337	9,594,554	4,422,000	14,016,554
Capital Outlay	1,290,280	380,574	1,670,854	185,000	210,000	395,000	185,000	210,000	395,000
Other Outgo	1,313,102	333,000	1,646,102	1,313,102	100,000	1,413,102	1,313,102	100,000	1,413,102
Direct Support/Indirect Costs	(1,494,443)	1,332,057	(162,386)	(1,494,443)	1,332,057	(162,386)	(1,494,443)	1,332,057	(162,386)
TOTAL EXPENDITURES	123,842,404	58,587,307	182,429,711	120,269,554	48,170,900	168,745,783	117,139,631	49,256,288	167,201,247
EXCESS OF REVENUES OVER EXPENDITURES	18,912,843	(26,562,751)	(7,649,908)	21,038,881	(24,036,064)	(3,302,512)	23,816,073	(25,121,452)	(2,110,707)
OTHER FINANCING SOURCES/USES									
Transfers In	254,930	-	254,930	175,513	-	175,513	167,930	-	167,930
Transfers Out	1,500,000	-	1,500,000	30,000	-	30,000	30,000	-	30,000
Sources									
Uses									
Cont. to Rest. Programs	(23,551,497)	23,551,497	-	(24,000,000)	24,000,000	-	(24,300,000)	24,300,000	-
Special Education	(18,452,095)	(18,452,095)		(19,172,727)	19,172,727		(19,519,063)	19,519,063	
Restricted Routine Repair	(5,099,402)	5,099,402		(4,827,273)	4,827,273		(4,780,937)	4,780,937	
Other Restricted									
TOTAL OTHER FIN. SOURCE/USES	(24,796,567)	23,551,497	(1,245,070)	(23,854,487)	24,000,000	145,513	(24,162,070)	24,300,000	137,930
NET INCREASE (DECREASE) IN FUND BALANCE	(5,883,724)	(3,011,254)	(8,894,978)	(2,815,606)	(36,064)	(2,851,671)	(345,997)	(821,452)	(1,167,449)
Beginning Fund Balance	17,290,971	5,368,033	22,659,004	11,407,247	2,356,779	13,764,026	8,591,641	2,320,715	10,912,356
Other Adjustment									
Audit Adjustments									
Other Restatements									
ENDING BALANCE, JUNE 30	11,407,247	2,356,779	13,764,026	8,591,641	2,320,715	10,912,356	8,245,644	1,499,263	9,744,907
Components of Fund Balance									
Revolving Cash	75,662		75,662	75,662		75,662	75,662		75,662
Stores	145,149		145,149	145,149		145,149	145,149		145,149
Prepaid Expenditures	2,404		2,404	2,404		2,404	2,404		2,404
Designated for:									
Econ. Uncertainties	5,517,891		5,517,891	5,063,273		5,063,273	5,016,937		5,016,937
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
Undesignated / Unappropriated	2,678,715		4,366,141	317,727		2,005,153	18,065		1,705,491
TOTAL EXPENDITURES	183,929,711		183,929,711	168,775,783		168,775,783	167,231,247		167,231,247
Adjusted Total Expenditures	183,929,711		183,929,711	168,775,783		168,775,783	167,231,247		167,231,247
3.00% Minimum Reserve	5,517,891		5,517,891	5,063,273		5,063,273	5,016,937		5,016,937
Additional Board Designated Reserve - AR 3100	1,687,426		1,687,426	1,687,426		1,687,426	1,687,426		1,687,426
Over (Under) reserves	2,678,715		4,366,141	317,727		2,005,153	18,065		1,705,491
	1.46%		1.46%	0.19%		0.19%	0.01%		0.01%
Total Reserve (Economic Uncertainty and Undesignated/Unappropriated)	9,884,033		14,750,181	7,068,426		9,068,426	6,722,429		8,428,429
	5.37%		5.37%	4.19%		4.19%	4.02%		4.02%

**PLEASANTON UNIFIED SCHOOL DISTRICT
Variance Report**

Unrestricted & Restricted General Fund	Original Budget	45-Day Budget	First Interim	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$16,750,861	\$16,751,041	\$22,659,006	\$ 5,907,965	35.27%
REVENUE					
LCFF Sources/Property Taxes	124,695,669	135,494,449	135,397,690	(96,759)	-0.07%
Federal Revenues (1)	3,146,994	7,947,337	8,561,862	614,525	7.73%
Other State Revenue	25,484,875	26,342,746	26,583,194	240,448	0.91%
Other Local Revenue (2)	2,356,855	2,356,855	4,237,057	1,880,202	79.78%
TOTAL REVENUE	\$155,684,393	172,141,387	\$174,779,803	2,638,416	1.53%
EXPENDITURES					
Certificated Salaries (3)	82,206,329	87,673,400	87,884,953	211,553	0.24%
Classified Salaries (3)	20,260,847	20,771,509	21,527,892	756,383	3.64%
Employee Benefits (3)	36,268,775	38,476,042	37,772,506	(703,536)	-1.83%
Books and Supplies (4)	4,525,155	6,587,155	13,000,527	6,413,372	97.36%
Services, Operating Expenses	16,939,895	18,498,109	19,089,263	591,154	3.20%
Capital Outlay (5)	338,000	338,000	1,670,854	1,332,854	394.34%
Other Outgo	1,406,102	1,406,102	1,646,102	240,000	17.07%
Direct Support/Indirect Costs	-162,386	-162,386	(162,386)	-	0.00%
TOTAL EXPENDITURES	161,782,717	173,587,931	\$182,429,710	8,841,779	5.09%
OTHER FINANCING SOURCES					
Transfers In	167,930	167,930	254,930	87,000	51.81%
Contributions	-	-	-	-	-
Transfers Out and Other Uses (6)	30,000	1,530,000	1,500,000	(30,000)	-1.96%
INCOME minus EXPENSES & TRANSFERS	(5,960,394)	(2,808,614)	(8,894,977)	(6,086,363)	216.70%
ENDING FUND BALANCE	\$10,790,467	\$13,942,427	\$13,764,029	(178,398)	-1.28%

- 1 Deferred Revenue or Carryover from FY19/20
- 2 Local Donations, HPMS Library Insurance, & Erate Revenue
- 3 Estimated Salaries & Benefits from Position Control
- 4 Carryover and Budget for Revenue Received
- 5 Budget for HP Library Rebuild
- 6 Transfer to support Child Nutrition

Designations					
Nonspendable				\$223,215	
Carryovers					
Textbooks				\$1,300,000	
Board Designation AR 3200				\$1,687,426	
Economic Uncertainties				\$5,517,891	
Restricted Fund				\$2,356,779	
Undesignated	\$10,790,467	\$13,942,427		\$2,678,717	

Unrestricted General Fund	Original Budget	45-Day Budget	First Interim	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	14,438,832	14,438,832	17,290,973	-	0.00%
REVENUE					
LCFF Sources/Property Taxes	123,840,413	134,639,193	134,542,434	(96,759)	-0.07%
Federal Revenues	-	-	-	-	
Other State Revenue	5,903,900	5,903,900	5,922,659	18,759	0.32%
Other Local Revenue	1,007,087	1,007,087	2,290,154	1,283,067	127.40%
TOTAL REVENUE	130,751,400	141,550,180	142,755,247	1,205,067	0.85%
EXPENDITURES					
Certificated Salaries	67,378,880	71,845,951	72,541,824	695,873	0.96%
Classified Salaries	11,589,212	11,999,874	12,495,113	495,239	3.96%
Employee Benefits	20,779,913	22,737,180	22,048,115	(689,065)	-3.13%
Books and Supplies	2,984,686	2,071,686	4,193,758	2,122,072	50.60%
Services, Operating Expenses	10,777,374	10,702,374	11,454,655	752,281	6.57%
Capital Outlay	91,000	91,000	1,290,280	1,199,280	92.95%
Other Outgo	1,313,102	1,313,102	1,313,102	-	
Transfers of Indirect Costs	(1,406,716)	(1,406,716)	(1,494,443)	(87,727)	5.87%
TOTAL EXPENDITURES	113,507,451	119,354,451	123,842,404	4,487,953	3.62%
OTHER FINANCING SOURCES					
Transfers In/Out	167,930	167,930	254,930	87,000	34.13%
Other Sources/Uses			-	-	
Contributions	(23,306,477)	(23,306,477)	(23,551,497)	(245,020)	1.04%
Categorical Programs				-	
Special Education	(18,452,095)	(18,452,095)	(18,452,095)	-	
Restricted Routine Repair	(4,854,382)	(4,854,382)	(5,099,402)	(245,020)	
Transfers Out and Other Uses	30,000	1,530,000	1,500,000	(30,000)	-2.00%
TOTAL - OTHER FINANCING	(23,168,547)	(24,668,547)	(24,796,567)	(128,020)	0.52%
INCOME <i>minus</i> EXPENSES & TRANSFERS	(5,924,598)	(2,472,818)	(5,883,724)	(3,410,906)	57.97%
ENDING FUND BALANCE	8,514,234	11,966,014	11,407,249	(558,765)	-4.90%

Restricted General Fund	Original Budget	45-Day Budget	First Interim	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$2,312,029	\$2,312,209	\$5,368,033	\$3,055,824	56.93%
REVENUE					
LCFF Sources/Property Taxes	855,256	855,256	855,256	-	0.00%
Federal Revenues	3,146,994	7,947,337	8,561,862	614,525	7.73%
Other State Revenue	19,580,975	20,438,846	20,660,535	221,689	1.08%
Other Local Revenue	1,349,768	1,349,768	1,946,903	597,135	44.24%
TOTAL REVENUE	24,932,993	30,591,207	32,024,556	1,433,349	4.69%
EXPENDITURES					
Certificated Salaries	14,827,449	15,827,449	15,343,129	(484,320)	-3.06%
Classified Salaries	8,671,635	8,771,635	9,032,779	261,144	2.98%
Employee Benefits	15,488,862	15,738,862	15,724,391	(14,471)	-0.09%
Books and Supplies	1,540,469	4,515,469	8,806,769	4,291,300	95.04%
Services, Operating Expenses	6,162,521	7,795,735	7,634,608	(161,127)	-2.07%
Capital Outlay	247,000	247,000	380,574	133,574	54.08%
Other Outgo	93,000	93,000	333,000	240,000	258.06%
Direct Support/Indirect Costs	1,244,330	1,244,330	1,332,057	87,727	7.05%
TOTAL EXPENDITURES	48,275,266	54,233,480	58,587,307	4,353,827	8.03%
OTHER FINANCING SOURCES					
Transfers In			-	-	
Contributions	23,306,477	23,306,477	23,551,497	245,020	1.04%
Categorical Programs*				-	
Special Education	18,452,095	18,452,095	18,452,095	-	
Restricted Routine Repair	4,854,382	4,854,382	5,099,402	245,020	
				-	
Transfers Out and Other Uses	-		-	-	
INCOME minus EXPENSES & TRANSFERS	(35,796)	(335,796)	(3,011,254)	(2,675,458)	88.85%
ENDING FUND BALANCE	2,276,233	1,976,413	2,356,779	380,366	16.14%

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND

FY 20-2021 FIRST INTERIM

Sort by Job Class Within Job Category
(In Full Time Equivalent (FTE))

Job Classification	UnRestricted General Fund General Purpose	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations	2020-21 1st Interim	2020-21 Budget	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	0.351	-	-	-	-	0.649	1.000	1.000	-
Behavior Specialist	-	-	7.000	-	-	-	7.000	7.000	-
Teacher - Career Preparation	1.400	-	-	-	-	-	1.400	1.400	-
Dist Career Readiness Spec	0.200	0.300	-	-	-	0.500	1.000	1.000	-
Counselor 9-12	15.800	-	-	-	-	0.400	16.200	14.600	1.600
Counselor - K-8	12.900	-	-	-	-	0.100	13.000	13.000	-
Language Arts/History Block	33.200	0.267	-	-	0.320	0.080	33.867	34.334	(0.467)
Librarian	-	-	-	-	2.000	-	2.000	2.000	-
Mental Health Clinician	-	-	11.000	-	-	-	11.000	9.500	1.500
Nurse	4.000	-	-	-	-	-	4.000	3.000	1.000
Opportunity Class	0.333	-	-	-	-	-	0.333	0.333	-
Program Specialist -Special Ed	-	-	5.000	-	-	1.000	6.000	6.300	(0.300)
Psychologist	-	-	14.800	-	-	-	14.800	13.400	1.400
Speech Therapist	-	-	20.300	-	-	-	20.300	17.500	2.800
School Social Worker	-	4.000	-	-	-	-	4.000	3.000	1.000
Teacher	560.155	4.148	81.100	-	1.399	2.630	649.432	644.993	4.439
Teacher On Assignment Inst Cch	4.100	-	0.400	-	-	-	4.500	5.600	(1.100)
Teacher on Assignment Int Spec	3.430	8.175	-	-	1.925	1.437	14.967	14.800	0.167
Asst. Director-Special Ed	-	-	1.000	-	-	-	1.000	1.000	-
Asst. Director-Clinical Svc	-	-	1.000	-	-	-	1.000	1.000	-
Coordinator 1 - Operations HS	2.000	-	-	-	-	-	2.000	2.000	-
Coordinator of PBIS	-	-	-	-	-	-	-	1.000	(1.000)
Coordinator Student Services	1.000	-	-	-	-	-	1.000	-	1.000
Coordinator 1-Ed Technology	-	-	-	-	-	-	-	-	-
Coor1-Innovation &Distance Lrn	-	-	-	-	1.000	-	1.000	-	1.000
Coordinator-Extended Day	-	-	-	-	-	-	-	1.000	(1.000)
Coordinator -Special Projects	-	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 Special Education	-	-	-	-	-	-	-	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	-
Principal, Alternative Educati	-	-	-	-	-	-	-	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 - SELPA	-	-	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)	688.789	18.210	143.600	-	7.604	7.796	865.999	853.960	12.039

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND

FY 20-2021 FIRST INTERIM

Sort by Job Class Within Job Category
(In Full Time Equivalent (FTE))

Job Classification	UnRestricted General Fund General Purpose	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations	2020-21 1st Interim	2020-21 Budget	Increase (Decrease)
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	1.263	1.000
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	3.000	(1.000)
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	-
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	-	-	0.750	-	-	0.500	1.250	-	1.250
Executive Secretary	5.000	-	2.000	-	-	-	7.000	8.000	(1.000)
Facilities Support Specialist	-	-	-	0.100	-	-	0.100	-	0.100
Graphics Specialist (240)	-	-	-	-	-	-	-	3.250	(3.250)
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	2.375	-
Human Resources Technician-I	2.000	-	-	-	-	-	2.000	3.000	(1.000)
Human Resources Technician-II	1.000	-	-	-	-	-	1.000	1.000	-
Human Resources Analyst	3.000	-	-	-	-	-	3.000	2.000	1.000
Human Resources Sub Svcs	1.000	-	-	-	-	-	1.000	1.000	-
Campus Safety Monitor -Sec	0.750	-	-	-	4.813	-	5.563	6.063	(0.500)
Instructional Asst-Classroom	3.000	-	-	-	0.750	-	3.750	3.375	0.375
Instruct Materials Tech II	-	-	-	-	1.000	-	1.000	1.000	-
InstResource-PARA-II-SpecEd	-	-	12.266	-	-	-	12.266	10.938	1.328
InstResource-PARA-I-SpecEd	-	-	15.763	-	-	-	15.763	16.188	(0.425)
Library Media Assistant-II	5.213	-	-	-	4.288	1.800	11.300	11.550	(0.250)
Library/Media Assistant-III	-	0.500	-	-	-	-	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	-
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	2.406	-	-	-	-	-	2.406	3.406	(1.000)
District Parent Liaison	-	8.000	-	-	-	-	8.000	8.000	-

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND

FY 20-2021 FIRST INTERIM

Sort by Job Class Within Job Category
(In Full Time Equivalent (FTE))

Job Classification	UnRestricted General Fund General Purpose	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations	2020-21 1st Interim	2020-21 Budget	Increase (Decrease)
Paraprofessional-III-SpecEd	-	-	18.844	-	-	-	18.844	17.281	1.563
Paraprofessional-II-SpecEd	-	-	37.156	-	-	-	37.156	38.938	(1.782)
Paraprofessional-I-SpecEd	1.500	-	30.719	-	-	-	32.219	36.688	(4.469)
Paraprofessional-IV-SpecEd	-	-	5.500	-	-	-	5.500	4.125	1.375
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	-	6.375	-	-	0.750	-	7.125	7.500	(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	16.781	(0.625)
Skilled Maintenance Worker	-	-	-	10.000	-	-	10.000	9.000	1.000
Sp Ed Asst. Mild/Mod	0.625	-	-	-	-	-	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	3.250	0.750
Site Technology Spec-I-220	6.000	-	-	-	-	0.750	6.750	6.375	0.375
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	3.031	(2.031)
Youth Development Specialist	-	1.000	-	-	-	-	1.000	1.000	-
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	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 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 2 HR	-	-	-	-	-	-	-	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
Public Information Officer	-	-	-	-	-	-	-	1.000	(1.000)
Classified Staff (FTE)	161.963	17.250	143.784	32.800	25.425	3.800	385.022	387.200	(2.178)
Total Certificated & Classified Staff (FTE)	850.752	35.460	287.384	32.800	33.029	11.596	1,251.021	1,241.161	9.861

**Pleasanton Unified School District
FY 20/21 First 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	\$1,964,800	\$2,399,950	\$0
Expenditures	\$864,683	\$3,721,346	\$3,480,279	\$0
Revenue Over (under) Expenses	(8,732)	(1,756,546)	(1,080,329)	-
Transfers In (Out)		\$1,500,000	(111,900)	
ENDING FUND BALANCE	\$127,671	\$845,095	\$2,669	\$17,872

Special Reserve Funds	Non-Capital Fund 17	Non-Capital SEE 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	\$50,000
Expenditures				\$140,700
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	\$100	\$1,200,000	\$651,000
Expenditures	\$0	\$9,500	\$66,987,818	\$265,100
Revenue Over (under) Expenses	\$50,000	(9,400)	(65,787,818)	385,900
Transfers In (Out)	\$ (50,000)	\$0	\$0	(18,030)
ENDING FUND BALANCE	\$7,238,253	\$160,494	\$60,196,561	\$5,087,628