



Pleasanton

UNIFIED SCHOOL DISTRICT

2023/24 First Interim Budget Report

December 14, 2023

Board of Trustees Meeting

Business Services Memorandum

To: Board of Trustees

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

Date: 12/14/2023

Re: 2023/24 First Interim Budget Report

Executive Summary

The First Interim Report is the first of two updates to the 2023/24 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 reflects the most recent changes of the two interim reports. Since the budget was adopted on June 22, 2023, the State enacted its 2023/24 Budget, the District's financials for the prior fiscal year were closed and balances carried forward into the current year, and enrollment/staffing was finalized with the start of school. These changes are highlighted below and details are included in the attached reports.

Key adjustments from the Adopted Budget Include:

- Increase to the salary and benefit costs for 2023/24 based on the current District proposal to the Association of Pleasanton Teachers (APT)
- Revision to the estimated Cost of Living Adjustment (COLA) for 2024/25 from 3.94% to 2%
- Inclusion of new funding from Proposition 28 Art and Music for Schools
- Carryover funds from 2022/23
- Actual staffing and hiring placements

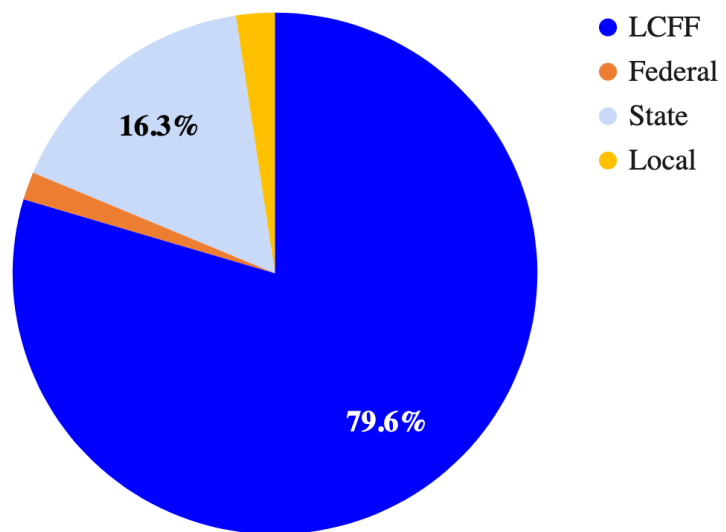
- Expenditure Reduction placeholder for 2024/25

The First Interim Report reflects an increase in the unrestricted deficit spending from an estimated \$1.036M to \$4.190M, mainly driven by increased salary and benefit costs and contribution from unrestricted General Fund to restricted special education. The unrestricted ending fund balance is projected at \$9.89M.

Conversely, the First Interim Report also includes unrestricted expenditure increases in books and supplies, and services as well as a shift in expenditures from salaries to services driven by the need to fill positions with contracted staff in the area of special education. On the restricted side of the General Fund, we see increased revenues from the new Proposition 28 Art and Music for Schools, deferred revenue from the prior year, and local donations. The net deficit spending on the restricted funds is projected to increase from \$4.976M to \$7.576M with an ending fund balance of \$13.42M.

The First Interim Budget includes two significant updates impacting the current and multi-year projections (MYP). Salaries and benefits in the 2023/24 fiscal year have been adjusted to reflect the increases proposed to our certificated staff bargaining unit (APT) for 2023/24. Second, the cost of living adjustment (COLA) that is applied to the LCFF formula for 2024/25 has been adjusted down from 3.94% to 2% based on current economic trends. The increased ongoing costs and reduction of ongoing revenues will require about a \$4.5M reduction or reprioritization of expenditures in 2024/25. Additionally, the MYP budget includes \$1M in staffing reduction resulting from declining enrollment for 2024/25.

Pleasanton USD 2023/24 Revenue Sources



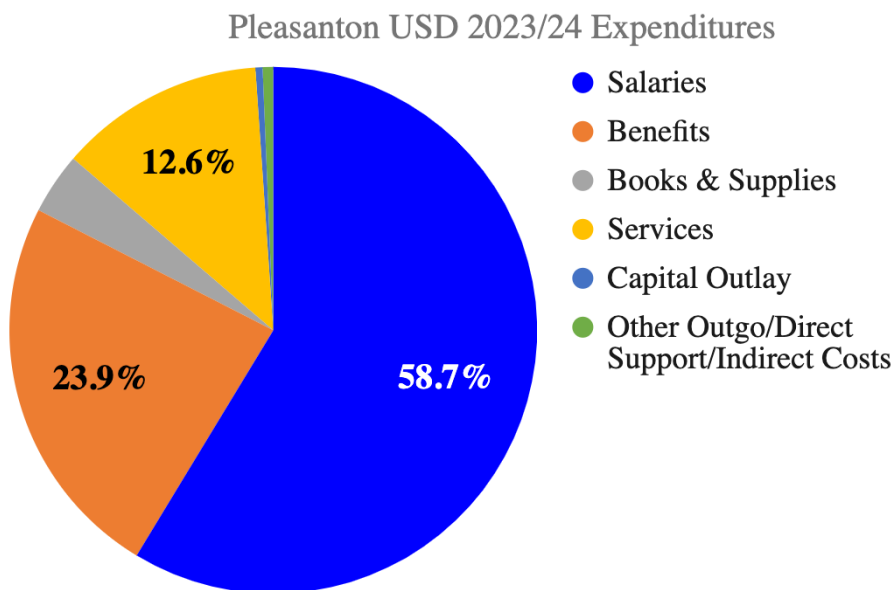
Based on the above-indicated adjustments in the First Interim Report, the District **can**

maintain the required 3% reserves for economic uncertainties for the current fiscal year and next two fiscal years through 2025/26, meeting the required budget certification requirement.

The District's total First Interim General Fund revenue is \$210,037,500 of which \$38,264,952 or about 18.2% is from restricted sources. The District heavily depends on State funding,

with the Local Control Funding Formula (LCFF)/Property Tax making up 79.6% of the total funding. Local Property taxes make up about 56.2% of the total LCFF apportionment.

The District's total projected General Fund expenditures are \$222,883,845, with about 82.6% of District expenditures allocated to District personnel (salaries and benefits). The percentage of expenditures in Books/Supplies and Services is greater due to one-time spending related to both one-time grant funds and 2022/23 carryover funds. We expect the share of benefit costs to increase over time as employees take advantage of the district-paid health care benefits. If the projected expenditures on restricted funds is not fully realized in 2023/24 they will be carried into the following fiscal year.



Restricted funds can only be expended in the area of designation. Some of the restricted funds have specific spending deadlines and auditing requirements.

Summary of First Interim Budget Adjustments

The First Interim Budget includes the following changes from the June 2023 Adopted Budget. Key changes are highlighted below (amounts are rounded and see attached variance report for details):

- \$5.01M net increase in revenue
 - \$699K increase in unrestricted revenues
 - \$281K increase in lottery and mandated reimbursements
 - \$405K increase in interest earnings and lease rentals
 - \$4.3M increase in restricted revenues
 - \$388K Federal prior year revenues
 - \$2.6M in Other State Revenues
 - \$1.6M Proposition 28 Art and Music
 - \$1M Prior year deferred revenue
 - \$1.26M increase in local funding mainly in donations
- \$11.8M net increase in expenditures
 - \$2.60M in unrestricted expenditure increases
 - \$1.98M increase in salary and benefits costs
 - \$381K decrease in Books and Supplies
 - \$765K increase in Services and Operations
 - \$9.17M in restricted expenditure increases
 - \$1.129M net decrease in salary and benefits
 - \$2.91M increase in Books and Supplies (increase from local donations carryover from prior year)
 - \$7.04M increase in Services and Operations (increase related to special education contracted costs, routine restricted maintenance, and local programs)
- Increased Contribution from Unrestricted to Restricted Fund
 - \$2.26M increase to Special Education

Budget Model and Multi-Year Projection

While the annual budget and updates provide essential 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:

- **One-time Funding**

- Art, Music, and Instructional Materials Discretionary Block Grant**

- The 2022/23 Enacted State Budget included one-time restricted funds for arts and music programming, professional development, acquiring instructional materials, developing diverse book collections, operational costs, and expenses related to the pandemic. The allocation was adjusted and reduced as part of the 2023/24 Enacted State Budget. PUSD's current allocation is \$8.64M, which represents a reduction of \$317,925 from the original allocation. The funds must be encumbered through 2025-26. The Board approved the expenditure plan in the Spring of 2023. The district is reevaluating the plan and reallocating the funds in light of the current fiscal challenges. The funds are one-time and can be used to soften needed reductions.

As part of the First Interim update, \$1 million has been reallocated to pay down the pension costs to offset increased costs in other budget areas.

- **Learning Recovery Block Grant**

- The 2022/23 Enacted State Budget included one-time restricted funds to assist with increasing instructional learning time, closing the achievement gap, providing support to address the barrier to learning, credit recovery, and additional academic services to students. The State reduced its funding of this grant as part of the 2023/24 Enacted Budget. PUSD's revised allocation is \$4.61M, which represents a reduction of \$769,414 from the original allocation. In the spring of 2023, staff developed and presented its spending plan to the School Board.

Given the reduced allocation and current fiscal challenges, the plan will be re-evaluated and adjusted accordingly. The funds must be expended through the 2027-28 school year. It's critical to note that while these funds can be expended over 3-4 years, they are one-time. Without ongoing funds in the future, programs and staff funded by this program will need to end once the funding is used.

- **COVID-19 Pandemic Funds**

- Since the start of the COVID pandemic in March 2020, the District has received a variety of one-time restricted State and Federal funds to support remote learning, reopen schools safely, keep schools open, address the learning loss, and support the social and emotional needs of the students. The funds are almost fully spent or committed. Programs and staff funded by these dollars in the current fiscal year will need to be shifted over to another grant or be eliminated.

Below is a summary of these funds and their status:

Fund	Spending Deadline	PUSD Award Amount	Committed in FY 23/24	Remaining Funds
Governor's Emergency Education Relief (GEER)	9/30/2022	\$620,555	\$0	\$0
CARES Act	5/31/2021	\$4,179,788	\$0	\$0
Learning Loss Mitigation	6/30/2021	\$1,155,871	\$0	\$0
Federal ESSER I	9/30/2022	\$238,255	\$0	\$0
Federal ESSER II	9/30/2023	\$944,476	\$0	\$0
Federal ESSER III	9/30/2024	\$2,121,154	\$0	\$0
Senate Bill 117	None	\$251,691	\$0	\$0
In-Person Instruction Grant	9/30/2024	\$5,169,502	\$465,464	\$70,031
Expanded Learning Opportunities Grant (ELOG)	9/30/2024	\$9,391,472	\$312,515	\$54,763

- Enrollment and Average Daily Attendance (ADA)**

The LCFF formula is driven by the average daily attendance (ADA). The State uses the higher of a three-year rolling average ADA (prior two and current fiscal year ADA) or the prior or current year ADA. Using the three-year rolling average is extremely helpful to declining enrollment in school districts like PUSD. The District has about a 95-97% attendance ratio to enrollment.

Since the pandemic, PUSD has had four consecutive years of declining enrollment. The 2023/24 enrollment based on the unofficial CBEDS is 13,700. This is about a 1,170 student decline from 2019/20 levels. PUSD, similar to most school districts in California, has seen enrollment declines due to the pandemic, lower birth rates, immigration, housing costs, and availability of new housing. With lower enrollment/ADA, PUSD will see lower LCFF revenues. The rolling average will help soften the landing over several years; however, revenues will decline, and adjustments to staff and programs will need to be made.

Using the 2023 Demographic projections and recent enrollment trends, staff updated the LCFF projections for the First Interim Report. We expect to update the enrollment projections for the Second Interim Report based on TK/Kindergarten enrollment and updated demographics report.

Historical Enrollment Data and LCFF ADA Funding

School Year	FY 19/20*	FY 20/21*	FY 21/22*	FY 22/23*	FY 23/24**	FY 24/25**	FY 25/26**
Enrollment	14,879	14,464	14,060	13,872	13,700	13,550	13,450
LCFF ADA Funding	14,490	14,355	14,355	14,111	13,796	13,434	13,285

* Actual ** Projections

- Local Control Funding Formula Factors (LCFF)**

The chart below shows the key LCFF assumptions that drive funding. The projected Cost of Living Adjustment (COLA) to the LCFF formula is critical to the estimated revenues. Staff is using a modified COLA assumption for 2024/25 based on the Legislative Analyst's Office's (LAO) warning in November 2023 that the COLA data is projected to be below 2% and as low as 0.53% in 2024/25. In the adopted budget, the assumption was 3.94%. We will have greater clarity when the Governor submits his initial State Budget Proposal in January 2024. However, the May budget revision will determine the finalized COLA rate for 2024/25.

Local Control Funding Formula Assumptions First Interim			
School Year	FY 23/24	FY 24/25	FY 25/26
Enrollment	13,700	13,550	13,450
LCFF ADA Funding	13,796	13,434	13,285
COLA	8.22%	2.0%	3.29%
Unduplicated as % Enrollment	16.13%	15.8%	15.6%
Grades TK-3 \$/per Student	\$9,919	\$10,117	\$10,450
Grades 4-6 \$/per Student	\$10,069	\$10,270	\$10,608
Grades 7-8 \$/per Student	\$10,367	\$10,574	\$11,270
Grades 9-12 \$/per Student	\$12,015	\$12,255	\$12,658
K-3 Grade Span Adj \$/per Student	\$1,032	\$1,052	\$1,087
9-12 Grade Span Adj \$/per Student	\$312	\$319	\$329
TK Add on \$/Student	\$3,044	\$3,105	\$3,207
TOTAL EST LCFF Funding - unrestricted	\$166,028,290	\$165,335,066	\$169,312,188

The LAO's annual Budget report is expected to be completed in early December 2023. The LAO has delayed its report because of the Federal and State tax filing

extension for 2022. The taxing filing extensions have complicated the State's ability to know its personal income tax revenues accurately and updates its projections. Based on current information, the State is facing significant revenue shortfalls in the 2022/23 and 2023/24 fiscal years. Under Proposition 98, schools receive a minimum (currently at about 40%) guaranteed funding based on the State's overall revenues.

The estimate of COLA for 2025/26 has not been adjusted, but we expect that the LAO and Department of Finance will also lower that projection. Adjustments will be further refined on the Second Interim when additional information is available.

Other State Funding

- *Art and Music for Schools - Proposition 28*

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program (source CDE). Schools are funded based on their ADA. The total funding for PUSD for 2023/24 is about \$1.6M. The schools will have three years to spend the money, and the funds are ongoing. The schools will need to develop a spending plan and provide regular updates. The funds are restricted and have detailed spending requirements.

- *Expanded Learning Opportunities Program (ELOP)*

In 2021/22, the State initiated the ELOP to support TK-6 grade unduplicated (UPP) students (English learners, unhoused, foster youth, and low socio-economic students) with extended after-school academic support. In the Enacted 2022/23 State Budget, funding was increased to \$1,802 per UPP student for districts with less than 75% UPP. The ELOP provides about \$1.8M annually in restricted funding. These funds are restricted and must be spent on allowable ELOP expenditures. The program will be audited in 2023/24. Unused funds will have to be returned to the State.

- *Lottery and Mandated Block Grant*

The estimated Lottery Grant is \$249 per ADA. The current rate for the Mandated Block Grant is \$37.81 per ADA for grades TK-8 and \$72.84 per

ADA per grades 9-12.

- *Educator Effectiveness Block Grant*

In the 2021/22 Budget, the district received \$2.9M of one-time funds to be spent on various programs to support educators with coaching, mentoring, induction, and professional development. The District put together a five-year plan to spend down the funds by 2025/26. PUSD is in the third year of its plan. \$728K have been spent through the 2023/24 First Interim. These funds will be mostly used up by the fourth year based on current expenditure levels. Once the funds are expended, the cost will either need to be absorbed into the general fund or the program will need to be reduced unless a new grant source becomes available.

- **Special Education**

For 2023/24 the SELPA funding for Special Education was adjusted by the 8.22% of COLA. In 2023/24 the funding increased to \$887.40 per ADA from \$820 per ADA from 2022/23 level. The level of funding still falls short of the need to serve our students; for 2023/24 the budgeted contribution from the General Fund is about \$28.18M.

In the First Interim, the contribution was increased by \$2.26M due to rising costs. Expenditures have increased in staffing, contracted services, costs for high-needs students, and non-public school placements. This reflects increased need and services to our students. The total expenditure on special education is 19.9% of total expenditures. The average in the State varies between 20-25% of total expenditures. Special Education is conducting an independent, comprehensive review of the department and working with Business Service to identify areas of increased costs and how they can be addressed. Refinements will be made to the budget for the Second Interim Report.

- **Staffing**

Between the 2023/24 Adopted Budget and First Interim Report, the district's staffing was adjusted by +52.02 FTE for a total of 1346.00 FTE. The Adopted Budget included a planned net reduction of 36.01 FTE. The net increase from last fiscal year is 16.19 FTE

The district could not achieve its targeted reductions as positions were added back due to enrollment, site-specific needs, grant-based positions, and student needs. Currently, the District has implemented additional approvals for any position new positions or vacancy replacements as part of efforts to reduce expenditures in the current fiscal year. There are currently about 45.22 effective vacant positions. Reference the attached staffing report for a detailed breakdown of the changes.

First Interim FTE Totals:

- Certificated: 780.00 FTE
 - Teachers: 569.00 FTE
- Classified: 473.47 FTE
- Special Education related: 347.64 FTE
- Effective vacancies: 45.22 FTE

Going forward, the district will need to reduce programs and staff to reduce costs for 2024/25. This includes additional reductions above what will be required for staff right-sizing. Staff will prepare a plan in the next two months. Efforts will be made to minimize the impacts by reallocating planned grant expenditures.

- **Salaries**

Salaries and benefits make up approximately 80-85% of operating expenses. Compensation increases include several components. The first component is employee movement on the salary schedule. 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 schedules 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 1.75% in salary increases for step/column movement of staff.

Over the past several years, we have observed increased costs related to leaves, absences, and substitute teacher costs for various reasons, including the pandemic. Due to the staffing shortage, we have increased the rates for substitute teachers to ensure we attract them.

Early Retirement Incentive (PARS) Obligation

At the end of the 2021/22 fiscal year, the District offered an early retirement incentive program of which 108 employees took advantage. The district has a 5 year annual obligation to make payments of \$882,000 to cover the PARS benefits. The last year of the obligations is July 2026. The District is realizing savings by hiring new staff that are earlier in their career and non-replacement. Staff plans to do further analysis to determine actual savings versus projections. Starting in 2023, we have utilized the Art, Music, and Instructional Materials Discretionary Block Grant to pay the annual costs.

Compensation and Reductions

The Adopted Budget included the negotiated salary compensation for CSEA for 2023/24 and a placeholder for certificated and management staff based on the

“fairshare” formula. First Interim has been adjusted to increase the salary and benefit costs to reflect the District's latest offer to the certificated staff bargaining unit (APT) as well as adjustments to CSEA compensation as it relates to the “me too” clause in the collective bargaining unit.

The Adopted Budget included staffing reductions of about \$1M for 2024/25 based on the right sizing of staff with enrollment. The First Interim Budget includes a further \$4.5M of reductions in 2024/25 to manage the loss of revenues from the adjusted LCFF for 2024/25 and increased expenditures due to salary and benefit increases.

A combination of reallocation of one-time funds and expenditure reductions can achieve the needed reductions. Given that about 85% of our expenditures is on staffing, most of the reductions will be in staffing. Any reallocation of one-time funds will only give temporary relief and future revenue enhancements or reductions will be necessary. Staff is currently working on various options, and this will be the focus of our work in the next two months.

While the 2023/24 budget includes a placeholder for negotiated compensation increases, the multi-year projections only include salary increases related to step-in-column movement in the salary schedule. It will be difficult to sustain additional large compensation increases based on declining enrollment and lower COLA increases to the LCFF.

- **Benefits and Pension Cost**

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 the rate for STRS Employer Contribution per Assembly Bill 1469 has risen from 8% to 19.1%. PERS Employer Contribution rate has also been increasing to ensure the long-term stability of that pension program. PERS rates can be adjusted annually and are currently at 26.68%. Currently, these rates are projected to remain stable for STRS and increasing for PERS. Rate changes can occur based on economic conditions and the pension systems need to ensure long-term solvency. These pension systems provide unique benefits and deferred compensation to staff but reduce our ability to provide greater compensation in salaries as compared to the private employers that generally don't have these obligations.

Actual and Projected Employer Contribution Rates

Pension Program	2023/24	2024/25*	2025/26*
STRS Employer Rates (Approx)	19.10%	19.10%	19.10%
PERS Employers Rates (Approx)	26.68%	27.70%	28.3%

* Projection

Health and Welfare Benefits

The District provides health and welfare benefits to its staff. Employees in the CSEA bargaining unit and management receive contributions towards medical, dental and vision coverage that covers employee costs for single coverage. Members of APT who select the district-provided medical programs receive up to \$5,000 toward a health care plan. The First Interim Budget includes improving the District medical contribution to \$12,256, which would cover a single Kaiser coverage under CalPERS Medical System (2024 rates). Staff that choose non-district medical plans are eligible for cash-in-lieu options. Adjustments are made to coverage and compensation based on FTE. The budget includes these costs in the multi-year projections.

Multi-Year Projection Reserves

This First Interim Report projects an ending fund balance of \$23,307,906, of which \$13,417,420 are restricted. The projected total reserve (economic uncertainty and undesignated/unassigned) is 3.75% of total expenditures for 2023/24. At the unaudited actuals for 2022/23 the reserves level was 5.62%. In order to maintain the minimum 3% reserve the district will need to make \$5.5M of reductions in 2024/25.

Fiscal Year	2022/23	2023/24	2024/25
Total Reserves* % of Expense	3.75%	3.25%	3.43%
Unrestricted Operating Surplus/Deficit	(\$4,190,092)	(\$1,613,002)	\$1,232,680
Projected Reserve Totals	\$8,351,030	\$6,738,028	\$7,174,973

* Economic Uncertainty and Undesignated/Unassigned

Summary of Restricted Ending Fund Balance

Over the past several years the state has expanded its restricted funding programs. While these funds are welcomed, they do require significant additional work, staffing, and programming effort. Below is a recap of the restricted programs and projected ending fund balances.

Restricted Programs	Projected Ending Fund Balance
Expanded Learning Opportunities Program	\$606,666
Special Education: IDEA	\$206,562
Other Restricted Federal	\$3,063
Educator Effectiveness, FY 2021-22	\$747,019
Lottery: Instructional Materials	\$356,257
Special Education	\$396,420
Mental Health-Related Services	\$728,902
Special Education Early Intervention Preschool Grant	\$35,649
Arts, Music, and Instructional Materials Discretionary Block Grant	\$3,615,089
Art and Music in Schools - Prop 28	\$1,621,752
Child Nutrition: Food Service Staff Training	\$35,186
A-G Access/Success Grant	\$215,364
A-G Learning Loss Mitigation Grant	\$61,761
Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	\$43,786
Learning Recovery Emergency Block Grant	\$2,718,722
Other Restricted State	\$123,850
Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	\$1,486,842
Other Restricted Local	\$414,529
Total, Restricted Balance	\$13,417,419

Other Funds

In the attachments is a report detailing out all of the district's other funds that cover specific programs and restricted funds. The district has nine other restricted funds that are for specific programs or functions such as Child Nutritional Services, Kids Club/Steam/Horizon, Adult Education, Facilities, and Other Post Employment Benefits. The details of the funds are attached in the appendix.

Enterprise Fund 63

During the two years after the pandemic the Kids Club, STEAM, and Horizon programs were significantly impacted and used reserves to cover their payroll costs. The district also did not charge the programs the full operational costs. In the past two fiscal years, the programs have been revamped and returned to positive fiscal health. Starting this year, the district will charge the program for the full cost of the facility, grounds, and operational use, bringing in about \$1M annually to cover the non-payroll costs. The adjustment has been made for the 2023/24 fiscal year and we expect to make this an ongoing cost recovery charge.

Conclusion

The district is heading into strong fiscal headwinds due to the cooling off of the State economy, declining enrollment, and increased compensation pressures. Moving forward, the district can maintain its positive certification and fiscal health with a series of fiscal measures that include the following:

- Reducing current year expenditures to save funds the following fiscal year
- Reallocating one-time grant funds to cover existing programs/staffing
- Plan now for staffing and program reductions for the 2024/25 school year
- Develop a longer-term plan for revenue enhancement and expenditure reductions/savings

The district has already instituted various efforts to reduce costs in the current fiscal year and is already planning the reallocation of grant funds and expenditure reductions that will be needed for the 2024/25. Efforts are being coordinated with all the divisions including Human Resources to ensure all notifications to staff and appropriate Board actions are made in a timely manner. We will need to closely monitor the State's economic condition and ability to fund its educational priorities. Further erosion of State funding will require further reductions for PUSD to maintain its fiscal solvency.

Attachments

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

Pleasanton Unified
FY 2023/24 First Interim

Description	2023/2024			2024/2025			2025/2026		
	Projection			Projection			Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUE									
LCFF	166,028,290	1,126,902	167,155,192	165,335,066	1,126,902	166,461,968	169,312,188	1,126,902	170,439,090
Federal		3,614,974	3,614,974		3,234,679	3,234,679		3,234,679	3,234,679
State	3,425,149	30,817,471	34,242,620	3,346,277	29,261,453	32,607,730	3,346,277	29,261,453	32,607,730
Local	2,319,109	2,705,605	5,024,714	2,319,109	1,493,069	3,812,178	2,319,109	1,493,069	3,812,178
TOTAL REVENUE	171,772,548	38,264,952	210,037,500	171,000,452	35,116,103	206,116,555	174,977,574	35,116,103	210,093,677
EXPENDITURES									
Certificated	81,277,536	18,926,396	100,203,932	82,787,886	19,535,654	102,323,540	80,675,424	19,700,483	100,375,907
Salary Adjustments 23/24 and Reductions 24/25	1,086,480	273,264	1,359,743	(3,500,000)	(174,000)	(3,674,000)			
Classified	16,075,234	12,827,286	28,902,520	16,525,894	13,176,521	29,702,415	16,147,597	13,017,042	29,164,639
Salary Adjustments 23/24 and Reductions 24/25	166,431	122,612	289,043	(1,000,000)	(383,360)	(1,383,360)			
Benefits	29,107,118	22,831,431	51,938,549	30,566,654	22,262,537	52,829,190	31,012,726	22,492,413	53,505,139
Additional Benefits per current District Proposal 23/24	1,016,000	254,000	1,270,000	1,016,000	254,000	1,270,000			
Books & Supplies	3,006,179	5,378,520	8,384,699	3,066,303	705,000	3,771,303	3,127,629	705,000	3,832,629
Services, Other Operating Expenses	11,468,431	16,644,631	28,113,062	11,326,800	8,825,000	20,151,800	11,553,336	8,825,000	20,378,336
Capital Outlay	169,948	803,945	973,893	169,948	500,000	669,948	169,948	500,000	669,948
Other Outgo	1,691,201	200,000	1,891,201	1,691,201	200,000	1,891,201	1,691,201	200,000	1,891,201
Direct Support/Indirect Costs	(2,257,231)	1,814,433	(442,798)	(2,257,231)	1,814,433	(442,798)	-2,257,231	1,814,433	-442,798
TOTAL EXPENDITURES	142,807,327	80,076,518	222,883,844	140,393,454	66,715,785	207,109,239	142,120,629	67,254,370	209,375,000
EXCESS OF REVENUES OVER EXPENDITURES	28,965,221	(41,811,566)	(12,846,344)	30,606,998	(31,599,682)	(992,684)	32,856,945	(32,138,267)	718,677
OTHER FINANCING SOURCES/USES									
Transfers In	1,080,000		1,080,000	80,000		80,000	80,000		80,000
Transfers Out	-	-	-	-	-	-			
Sources									
Uses									
Cont. to Rest. Programs	(34,235,313)	34,235,313		(32,300,000)	32,300,000		(32,500,000)	32,500,000	
Special Education	(28,183,898)	28,183,898		(26,400,000)	26,400,000		(26,500,000)	26,500,000	
Restricted Routine Repair	(6,051,415)	6,051,415		(5,900,000)	5,900,000		(6,000,000)	6,000,000	
Other Restricted									
TOTAL OTHER FIN. SOURCE/USES	(33,155,313)	34,235,313	1,080,000	(32,220,000)	32,300,000	80,000	(32,420,000)	32,500,000	80,000
NET INCREASE (DECREASE) IN FUND BALANCE	(4,190,092)	(7,576,253)	(11,766,344)	(1,613,002)	700,318	(912,684)	436,945	361,733	798,677
Beginning Fund Balance	14,080,577	20,993,673	35,074,250	9,890,486	13,417,420	23,307,906	8,277,484	14,117,738	22,395,222
Other Adjustment									
Audit Adjustments									
Other Restatements									
ENDING BALANCE, JUNE 30	9,890,486	13,417,420	23,307,906	8,277,484	14,117,738	22,395,222	8,714,428	14,479,471	23,193,900

Components of Fund Balance									
Revolving Cash	40,150		40,150	40,150		40,150	40,150		40,150
Stores	603,187		603,187	603,187		603,187	603,187		603,187
Prepaid Expenditures	896,118		896,118	896,118		896,118	896,118		896,118
General Reserve									
Legally Restricted Balances		13,417,420	13,417,420		14,117,738	14,117,738		14,479,471	14,479,471
Designated for:									
Econ. Uncertainties	6,686,515		6,686,515	6,213,277		6,213,277	6,281,250		6,281,250
Additional Board Designated Reserve - AR 3100									
Other Commitments -									
Other Commitments - Tech Plan									
LCAP	-		-	-		-			
Tech									
MMA									
Truck									
Changes to LCFF									
Undesignated / Unappropriated	1,664,515		1,664,515	524,751		524,751	893,723		893,723
TOTAL EXPENDITURES	222,883,844			207,109,239			209,375,000		
Adjusted Total Expenditures	222,883,844			207,109,239			209,375,000		
3.00% Minimum Reserve	6,686,515			6,213,277			6,281,250		
Over (Under) reserves	1,664,515			524,751			893,723		
	0.75%			0.25%			0.43%		
Total Reserve (Economic Uncertainty and Undesignated/Unappropriated)	8,351,030			6,738,028			7,174,973		
	3.75%			3.25%			3.43%		

PLEASANTON UNIFIED SCHOOL DISTRICT
Variance Report - 2023/2024

Unrestricted & Restricted General Fund	Original Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$35,074,249	\$35,074,249	\$35,074,249	\$35,074,249	\$35,074,249		
REVENUE							
LCFF Sources/Property Taxes	167,118,748	167,155,192	0	0	0	36,444	0.02%
Federal Revenues (1)	3,226,848	3,614,974	0	0	0	388,126	12.03%
Other State Revenue (2)	31,323,074	34,242,620	0	0	0	2,919,546	9.32%
Other Local Revenue (3)	3,356,462	5,024,714	0	0	0	1,668,252	49.70%
TOTAL REVENUE	\$205,025,132	\$210,037,500	\$0	\$0	\$0	5,012,368	2.44%
EXPENDITURES							
Certificated Salaries (4)	100,408,390	101,563,676	0	0	0	1,155,286	1.15%
Classified Salaries (4)	29,810,542	29,191,563	0	0	0	(618,979)	-2.08%
Employee Benefits (4)	52,890,352	53,208,549	0	0	0	318,197	0.60%
Books and Supplies (5)	5,856,894	8,384,699	0	0	0	2,527,805	43.16%
Services, Operating Expenses (5)	20,306,269	28,113,062	0	0	0	7,806,793	38.45%
Capital Outlay	610,000	973,893	0	0	0	363,893	59.65%
Other Outgo (6)	1,677,062	1,891,201	0	0	0	214,139	12.77%
Direct Support/Indirect Costs	-442,798	-442,798	0	0	0	-	0.00%
TOTAL EXPENDITURES	211,116,711	222,883,845	0	0	0	11,767,134	5.57%
OTHER FINANCING SOURCES							
Transfers In (7)	80,000	1,080,000	-	-	-	1,000,000	1250.00%
Contributions	-	-	-	-	-	-	
Transfers Out and Other Uses	-	-	-	-	-	-	
INCOME minus EXPENSES & TRANSFERS	(6,011,579)	(11,766,345)	-	-	-	(5,754,766)	95.73%
ENDING FUND BALANCE	\$29,062,670	\$23,307,904	\$35,074,249	\$35,074,249	\$35,074,249	-	0.00%

- 1 Prior year Federal Revenue - recognized in the year spent
- 2 Increase in State Revenue from lottery, mandated cost, and Art/Music (Prop 28)
- 3 Adding Budget for Local Revenue when received
- 4 True up of position control and allocating salary expense to SPED contractors for unfilled positions
- 5 Add carryover, RMA expenses, contractor expenses for SPED
- 6 Add expense for copier leases
- 7 Transfer in \$1M from fund 63

Designations	Original Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals		
Nonspendable	\$572,387	\$1,539,454					
Tech Plan	\$0	\$0	\$0	\$0			
Textbooks	\$0	\$0	\$0	\$0			
Board Designation AR 3100	\$1,566,040	\$0	\$0	\$0	\$0		
Board Designation AR 3100	\$820,451						
MAA	\$306,906						
Site (0207)	\$64,094						
Tech Plan							
Economic Uncertainties	\$6,098,394	\$6,686,515	\$0	\$0	\$0		
Restricted Fund	\$6,676,770	\$13,417,419		-	-		
Undesignated	\$19,634,398	\$1,664,516	\$0	\$0	\$0		

Unrestricted General Fund - 2022/23		Original Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE		14,080,577	14,080,577	14,080,577	14,080,577	14,080,577		0.00%
REVENUE								
	LCFF Sources/Property Taxes	166,014,441	166,028,290				13,849	0.01%
	Federal Revenues	-	-				-	
	Other State Revenue	3,144,190	3,425,149				280,959	8.94%
	Other Local Revenue	1,914,452	2,319,109				404,657	21.14%
TOTAL REVENUE		171,073,083	171,772,548	-	-	-	699,465	0.41%
EXPENDITURES								
	Certificated Salaries	80,277,536	82,364,016				2,086,480	2.60%
	Classified Salaries	16,297,998	16,241,665				(56,333)	-0.35%
	Employee Benefits	30,168,935	30,123,118				(45,817)	-0.15%
	Books and Supplies	3,387,006	3,006,179				(380,827)	-11.24%
	Services, Operating Expenses	10,703,204	11,468,431				765,227	7.15%
	Capital Outlay	160,000	169,948				9,948	6.22%
	Other Outgo	1,477,062	1,691,201				214,139	14.50%
	Transfers of Indirect Costs	(2,262,718)	(2,257,231)				5,487	-0.24%
TOTAL EXPENDITURES		140,209,023	142,807,327	-	-	-	2,598,304	1.85%
OTHER FINANCING SOURCES								
	Transfers In/Out	80,000	1,080,000				1,000,000	1250.00%
	Other Sources/Uses						-	
	Contributions	(31,980,045)	(34,235,313)				(2,255,268)	7.05%
	Categorical Programs							
	Special Education	(25,928,630)	(28,183,898)				(2,255,268)	8.70%
	Restricted Routine Repair	(6,051,415)	(6,051,415)				-	0.00%
	Transfers Out and Other Uses	-					-	
TOTAL - OTHER FINANCING		(31,900,045)	(33,155,313)	-	-	-	(1,255,268)	3.94%
INCOME <i>minus</i> EXPENSES & TRANSFERS		(1,035,985)	(4,190,092)	-	-	-	-	
ENDING FUND BALANCE		13,044,592	9,890,485				(3,154,107)	-24.18%

Restricted General Fund - 2022/23	Original Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$20,993,672	\$20,993,672	\$20,993,672	\$20,993,672	\$20,993,672		0.00%
REVENUE							
LCFF Sources/Property Taxes	1,104,307	1,126,902				22,595	2.05%
Federal Revenues	3,226,848	3,614,974				388,126	12.03%
Other State Revenue	28,178,884	30,817,471				2,638,587	9.36%
Other Local Revenue	1,442,010	2,705,605				1,263,595	87.63%
TOTAL REVENUE	33,952,049	38,264,952	-	-	-	4,312,903	12.70%
EXPENDITURES							
Certificated Salaries	20,130,854	19,199,660				(931,194)	-4.63%
Classified Salaries	13,512,544	12,949,898				(562,646)	-4.16%
Employee Benefits	22,721,417	23,085,431				364,014	1.60%
Books and Supplies	2,469,888	5,378,520				2,908,632	117.76%
Services, Operating Expenses	9,603,065	16,644,631				7,041,566	73.33%
Capital Outlay	450,000	803,945				353,945	78.65%
Other Outgo	200,000	200,000				-	0.00%
Direct Support/Indirect Costs	1,819,920	1,814,433				(5,487)	-0.30%
TOTAL EXPENDITURES	70,907,688	80,076,518	-	-	-	9,168,830	12.93%
OTHER FINANCING SOURCES							
Transfers In	-	-				-	
Contributions	31,980,045	34,235,313				2,255,268	7.05%
Categorical Programs*						-	
Special Education	25,928,630	28,183,898				2,255,268	8.70%
Restricted Routine Repair	6,051,415	6,051,415				-	0.00%
Transfers Out and Other Uses						-	
INCOME minus EXPENSES & TRANSFERS	(4,975,594)	(7,576,253)				-	
ENDING FUND BALANCE	16,018,078	13,417,419				(2,600,659)	-16.24%

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND (010)

FY 23-24 1st Interim Budget

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maint	Categorical Programs	Donations/ Outside Billing	2023-24 1st Interim	2023-24 Adopted	increase (Decrease)
Superintendent	1.00	-	-	-	-	-	1.00	1.00	-
Deputy Superintendent	1.00	-	-	-	-	-	1.00	1.00	-
Assist Superintendent	2.00	-	-	-	-	-	2.00	2.00	-
Sr. Dir. HR	1.00	-	-	-	-	-	1.00	1.00	-
Sr. Dir. SPED/SELPA	-	-	2.00	-	-	-	2.00	2.00	-
Dir. Elementary Curriculum	1.00	-	-	-	-	-	1.00	1.00	-
Dir. Secondary Curriculum	0.95	-	-	-	0.05	-	1.00	1.00	-
Dir. Educational Options	1.00	-	-	-	-	-	1.00	1.00	-
Dir. HR	1.00	-	-	-	-	-	1.00	1.00	-
Dir. Student Services	1.00	-	-	-	-	-	1.00	1.00	-
Assist Dir. SPED/SELPA	-	-	2.00	-	-	-	2.00	2.00	-
Coor HR/Induction	1.00	-	-	-	1.00	-	2.00	2.00	-
Coor Operations HS	2.00	-	-	-	-	-	2.00	2.00	-
Coor Early Literacy & Numeracy	0.50	0.50	-	-	-	-	1.00	1.00	-
Coor Student Services	2.00	-	-	-	-	-	2.00	2.00	-
Coor Innovation & Distance Lrn	1.00	-	-	-	-	-	1.00	1.00	-
Coor Equity & Access	0.20	-	0.80	-	-	-	1.00	1.00	-
Coor Projects	1.00	1.00	-	-	-	1.00	3.00	3.00	-
Principal Elem	9.00	-	-	-	-	-	9.00	9.00	-
Vice Principal Elem	9.00	-	-	-	-	-	9.00	9.00	-
Principal Middle S	3.00	-	-	-	-	-	3.00	3.00	-
Vice Principal Middle & Alter Ed	7.00	-	-	-	-	-	7.00	7.00	-
Principal HS	2.00	-	-	-	-	-	2.00	2.00	-
Vice Principal HS	7.00	-	-	-	-	-	7.00	7.00	-
Behavior Prog Manager	-	-	4.00	-	-	-	4.00	2.00	2.00
Program Specialist -SPED	-	-	5.00	-	-	-	5.00	5.00	-
Apt President	0.35	-	-	-	-	0.65	1.00	1.00	-
Augment Altern Comm Specialist	-	-	2.00	-	-	-	2.00	2.00	-
Behavior Specialist	-	-	4.00	-	-	2.00	6.00	4.00	2.00
Counselor 9-12	14.50	-	-	-	2.10	0.40	17.00	17.00	-
Counselor K-8	12.50	-	-	-	4.50	-	17.00	17.00	-
Career Readiness Spec	0.20	0.30	-	-	-	0.50	1.00	1.00	-
Librarian	2.00	-	-	-	-	-	2.00	2.00	-
Mental Health Clinician	-	-	13.00	-	-	-	13.00	12.00	1.00
Nurse	2.80	-	-	-	2.00	-	4.80	5.00	(0.20)
Program Specialist	-	-	-	-	-	1.00	1.00	1.00	-
Psychologist	-	-	17.75	-	-	-	17.75	17.75	-
School Social Worker	1.00	3.00	-	-	1.00	1.00	6.00	5.00	1.00
Speech Therapist	-	-	17.55	-	-	-	17.55	17.55	-
Student Assist Prog Spec						1.00	1.00		1.00
Teacher	560.41	2.66			4.60	1.33	569.00	551.20	17.80
Teacher - SPED	-	-	81.30	-	-	-	81.30	81.40	(0.10)
TOSA Coach	-	-	-	-	5.00	-	5.00	5.00	-
TOSA	3.19	11.34	1.00		0.40	1.67	17.60	16.20	1.40

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND (010)

FY 23-24 1st Interim Budget

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maint	Categorical Programs	Donations/ Outside Billing	2023-24 1st Interim	2023-24 Adopted	increase (Decrease)
Certificated Staff (FTE)	651.60	18.80	150.40	-	20.65	10.55	852.00	826.10	25.90
Assist Superintendent	1.00	-	-	-	-	-	1.00	1.00	-
Admin Assistant	4.00	-	-	-	-	-	4.00	4.00	-
Exec. Assistant Suplnt	1.00	-	-	-	-	-	1.00	1.00	-
Exec. Dir Research	0.90	-	-	-	0.10	-	1.00	1.00	-
Exec. Dir Operations	0.10	-	0.10	0.80	-	-	1.00	1.00	-
Exec. Dir Facilities Const	-	-	-	0.10	-	-	0.10	0.10	-
Exec. Dir Fiscal Services	1.00	-	-	-	-	-	1.00	1.00	-
CTO	1.00	-	-	-	-	-	1.00	1.00	-
Dir. Communications	1.00	-	-	-	-	-	1.00	1.00	-
Dir. EEL	-	-	-	-	0.33	-	0.33	0.33	-
Coor Benefit & Risks	1.00	-	-	-	-	-	1.00	1.00	-
Coor Custodian	0.80	-	-	0.20	-	-	1.00	1.00	-
Coor Fiscal Services	1.50	-	-	-	0.50	-	2.00	2.00	-
Coor HR Leaves	-	-	-	-	-	-	-	1.00	(1.00)
Coor IT/Data Tech	2.00	-	-	-	-	-	2.00	2.00	-
Coor Maint & Trans	-	-	-	1.00	-	-	1.00	1.00	-
Coor Title IX	-	-	-	-	1.00	-	1.00	1.00	-
Coor Purchasing	1.00	-	-	-	-	-	1.00	1.00	-
Project Manager - Facilities	-	-	-	0.10	-	-	0.10	0.10	-
Account Specialist	-	-	1.00	-	-	-	1.00	1.00	-
Admin Secretary	16.70	-	1.00	1.00	0.50	-	19.20	19.20	-
AP/AR	2.00	-	-	-	-	-	2.00	2.00	-
Assess Acctability Assistant / Spec	2.03	-	-	-	0.10	-	2.13	2.13	-
Assessment Analyst	0.50	0.50	-	-	-	-	1.00	1.00	-
Behavior Tech	-	-	11.38	-	0.19	-	11.56	11.38	0.19
Budget Analyst	3.00	-	-	-	-	-	3.00	3.00	-
Campus Safety Monitor -Sec	8.63	-	-	-	0.50	-	9.13	9.13	-
Child Welfare & Attend Spec.	1.75	0.88	-	-	-	-	2.63	2.63	-
Communication/Engagement Asst	1.00	-	-	-	-	-	1.00	1.00	-
District Parent Liaison	-	8.00	-	-	1.00	-	9.00	9.00	-
Executive Secretary	6.50	-	2.00	1.90	-	-	10.40	10.40	-
Family Service Spec	-	-	-	-	0.50	-	0.50	-	0.50
Graphics Specialist	1.00	-	-	-	-	-	1.00	1.00	-
Health Services Assistant	8.13	-	-	-	1.38	-	9.50	7.30	2.20
HR Analyst	4.00	-	-	-	-	-	4.00	4.00	-
HR Tech / Sub Desk	3.00	-	-	-	-	-	3.00	4.00	(1.00)
Instructional Asst-Classroom	2.19	-	-	-	0.75	0.38	3.31	8.31	(5.00)
Instructional Materials Tech	1.00	-	-	-	-	-	1.00	1.00	-
IT Data Admin	1.00	-	-	-	-	-	1.00	1.00	-
IT Network Admin	2.00	-	-	-	-	-	2.00	2.00	-
IT Sr. Systems Admin	1.00	-	-	-	-	-	1.00	1.00	-
IT Student Infor Specialist	1.00	-	-	-	-	-	1.00	1.00	-
IT System Admin	1.00	-	-	-	-	-	1.00	1.00	-
IT Tech Specialist I, II, III	13.00	-	-	-	-	-	13.00	13.00	-
EEL Explrning Educator	-	-	-	-	12.75	-	12.75	10.25	2.50
EEL Explrning Site Lead	-	-	-	-	2.00	-	2.00	2.00	-
EEL ErlyLrning& ExpCare Analyst	-	-	-	-	0.50	-	0.50	0.50	-

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND (010)

FY 23-24 1st Interim Budget

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maint	Categorical Programs	Donations/ Outside Billing	2023-24 1st Interim	2023-24 Adopted	increase (Decrease)
EEL Explrning Prog Lead	-	-	-	-	1.00	-	1.00	1.00	-
Library Media Assistant	10.00	-	-	-	-	2.63	12.63	12.63	-
LD Library Media Support	1.00	-	-	-	-	-	1.00	1.00	-
LD Graphics Specialist	1.00	-	-	-	-	-	1.00	1.00	-
Leave/Benefit Tech	2.00	-	-	-	-	-	2.00	-	2.00
LVN	1.00	-	2.44	-	-	-	3.44	1.81	1.63
MOT Custodian-I	21.20	-	-	5.30	-	-	26.50	26.50	-
MOT Custodian-II	8.00	-	-	2.00	-	-	10.00	10.00	-
MOT General Maint Worker	-	-	-	3.00	-	-	3.00	3.00	-
MOT Groundskeeper	-	-	-	7.00	-	-	7.00	7.00	-
MOT HD Cust I	8.80	-	-	2.20	-	-	11.00	10.00	1.00
MOT HD Cust II	2.40	-	-	0.60	-	-	3.00	3.00	-
MOT HD Cust III	1.60	-	-	0.40	-	-	2.00	2.00	-
MOT HVAC	-	-	-	1.00	-	-	1.00	1.00	-
MOT LD Grounds Maint Worker	-	-	-	1.00	-	-	1.00	1.00	-
MOT LD Maint Worker	-	-	-	1.00	-	-	1.00	1.00	-
MOT LD Warehouse Worker	0.80	-	-	-	-	-	0.80	0.80	-
MOT Mechanic	0.30	-	0.70	-	-	-	1.00	1.00	-
MOT Night Lead Cust HS	1.60	-	-	0.40	-	-	2.00	2.00	-
MOT Skilled Maint Worker	-	-	-	6.00	-	-	6.00	6.00	-
MOT Van Driver	-	-	0.63	-	-	-	0.63	0.63	-
MOT Bus Driver Safety Trnr	-	-	1.00	-	-	-	1.00	1.00	-
MOT Warehouse Driver	2.00	-	-	-	-	-	2.00	2.00	-
Occupational Therapist	-	-	3.80	-	-	-	3.80	3.80	-
Office Specialist	2.41	-	-	-	-	-	2.41	2.41	-
Para 504	3.13	-	-	-	-	-	3.13	3.94	(0.81)
Instructional Para	-	-	38.48	-	-	-	38.48	37.98	0.51
Para Mild/Mod	-	-	35.28	-	-	-	35.28	32.63	2.66
Para ExtendSupNeed	0.81	-	77.25	-	-	-	78.06	70.31	7.75
Para Specialty	-	-	7.00	-	-	-	7.00	2.94	4.06
Payroll Retirement Analyst	3.00	-	-	-	-	-	3.00	3.00	-
Preschool Assistant	0.75	-	3.00	-	-	-	3.75	3.75	-
Purchasing Specialist I, II	3.00	-	-	-	-	-	3.00	3.00	-
Reading Intervention Supp Spec	-	6.75	0.75	-	0.75	-	8.25	8.25	-
Receptionist	1.00	-	-	-	-	-	1.00	1.00	-
Registrar	2.00	-	-	-	-	-	2.00	2.00	-
School Bus Driver	-	-	6.25	-	-	-	6.25	6.25	-
School Secretary	32.66	-	0.13	-	-	-	32.78	32.78	-
SPED Info System Specialist	-	-	2.00	-	-	-	2.00	2.00	-
Speech Lang Pathology Assist	-	-	0.81	-	-	-	0.81	-	0.81
TK-Early Childhd Assoc	8.13	-	-	-	-	-	8.13	-	8.13
Wellness Cntr Sup Spec	-	-	-	-	2.00	-	2.00	2.00	-
Workability Specialist / Assistant	-	-	1.50	-	-	-	1.50	1.50	-
Workability Training Specialist	-	-	0.75	-	-	0.50	1.25	1.25	-
Youth Development Specialist	-	-	-	-	1.00	-	1.00	1.00	-
Classified Staff (FTE)	215.29	16.13	197.24	35.00	26.84	3.50	494.00	467.88	26.12
Total Certificated and Classified Staff (FTE)	866.90	34.93	347.64	35.00	47.49	14.05	1,346.00	1,293.98	52.02

**Pleasanton Unified School District
FY 23/24 First Interim**

Special Revenue Funds	Adult Ed Fund 11	Child Development Fund 12	Cafeteria Fund 13	Enterprise Fund 63
BEGINNING FUND BALANCE	\$194,921	\$221,276	\$5,658,615	\$2,958,887
Revenue	\$6,466,832	\$1,475,176	\$6,352,261	\$4,755,200
Expenditures	\$6,256,783	\$1,475,176	\$6,756,251	\$3,295,539
Revenue Over (under) Expenses	210,049	-	(403,990)	1,459,661
Transfers In (Out)				(1,000,000)
ENDING FUND BALANCE	\$404,970	\$221,276	\$5,254,625	\$3,418,548

Special Reserve Funds	OPEB Fund 71	Capital Fund 40
BEGINNING FUND BALANCE	\$ 6,467,474	\$ 7,011,553
Revenue	\$300,000	\$1,209,000
Expenditures		\$6,570,369
Revenue Over (under) Expenses	\$300,000	(5,361,369)
Transfers In (Out)		\$ -
ENDING FUND BALANCE	\$6,767,474	\$1,650,184

Capital Outlay Funds	Capital Sycamore Fund 40	Deferred Maintenance Fund 14	Measure I1 and I Fund 21	Capital Facilities Fund 25
BEGINNING FUND BALANCE	\$ 7,249,810	\$116,199	\$156,623,442	\$2,173,175
Revenue	\$50,000	\$500	\$800,000	\$1,010,000
Expenditures	\$50,000	\$100,450	\$53,906,383	\$294,350
Revenue Over (under) Expenses	\$0	(99,950)	(53,106,383)	\$715,650
Transfers In (Out)				(30,000)
ENDING FUND BALANCE	\$7,249,810	\$16,249	\$103,517,059	\$2,858,825