



# Pleasanton

UNIFIED SCHOOL DISTRICT

## 2023/24 Second Interim Budget Report

March 14, 2024  
Board of Trustees Meeting

## Business Services Memorandum

To: Board of Trustees

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

Date: 3/14/2024

Re: 2023/24 Second Interim Budget Report

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### Executive Summary

The Second Interim Report is the second 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 Second Interim Report reflects updates to the 2023/24 budget through January 31, 2024. The Second Interim Report includes updates to the MYP with updated COLA estimates for 2024/25 and 2025/26 per the Governor's January Budget.

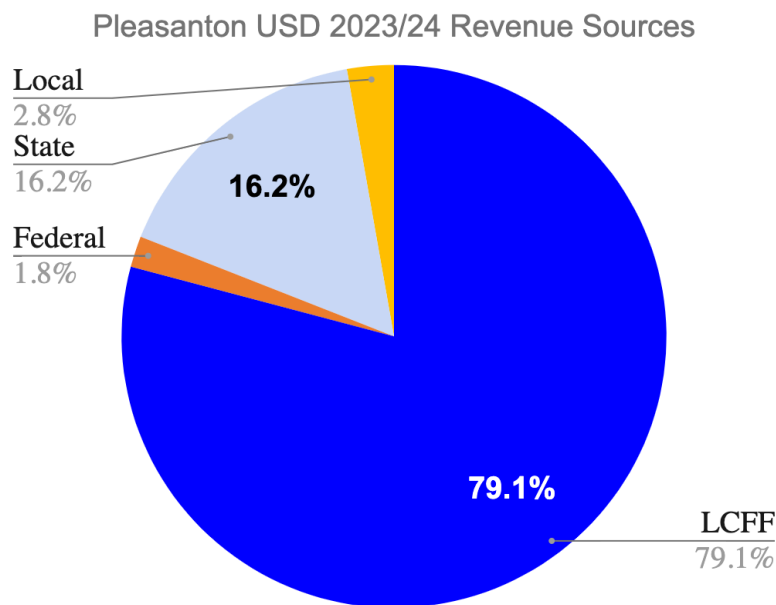
The Second Interim Report validates that the District **can maintain the required 3% reserves for economic uncertainties** for the current fiscal year and through 2025/26 meeting the required budget certification requirement.

The Governor published the State's initial 2024/25 Budget in January 2024. The January State budget projects about a \$14.3 billion dollar deficit in Proposition 98 funding for the 22/23, 23/24, and 24/25 fiscal years. The governor proposes various budgeting options that would avoid impacting current educational initiatives such as Expanded Learning Opportunities Program, Transitional Kindergarten, Universal Meals, Community Schools, Home to School Transportation, Special Education funding, and Educator Workforce programs. The January budget did include a revised 0.76% COLA for 2024/25, revised down from the original 3.94%. Unfortunately, actual revenue data from the last several months indicated revenues below the Governor's projections. The Legislative Analyst Office (LAO) in their [report from February 15, 2024](#), indicated that the Governor's

budget is over-estimating revenues. The LAO recommends further program reductions and a 0% COLA for 2024/25 to manage this unprecedented shortfall. The District should prepare itself for potential downward revenues from the State in 2024/25.

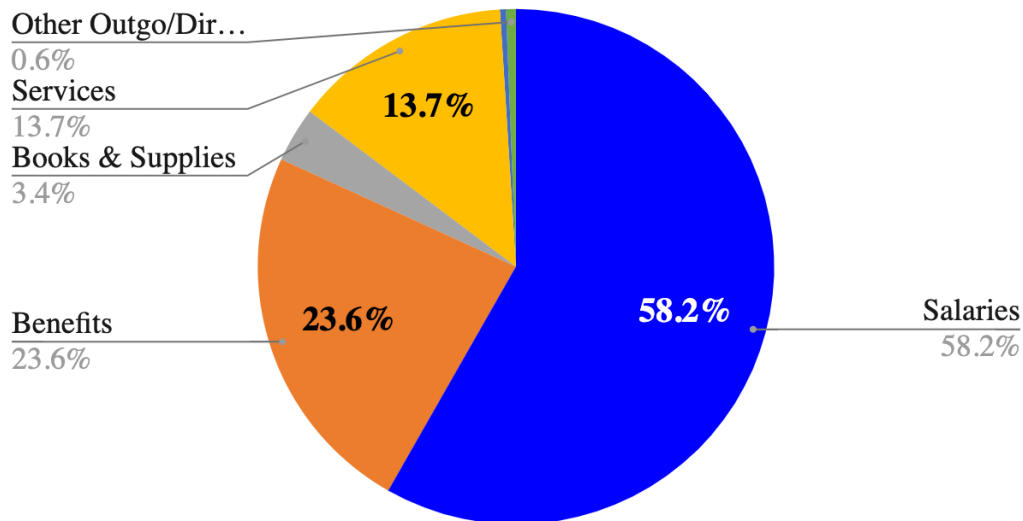
The District projects the unrestricted net fund balance will decrease by about \$3.69M and the restricted net fund balance will decrease by \$11.44M. The total combined ending fund balance stands at \$19.95M with an unrestricted reserve of 3.94%.

The District's total Second Interim General Fund revenue is \$211,303,050 of which \$39,551,781 or about 19% is from restricted sources. The revenues include restricted one-time funds from the Enacted 2022/23 State Budget. The District heavily depends on State funding, with the Local Control Funding Formula (LCFF)/Property Tax making up 79.1% of the total funding. Local Property taxes make up about 59.4% of the total LCFF apportionment. Non-LCFF State funds include unrestricted lottery and mandated cost reimbursements, restricted special education, restricted one-time grant funding, and restricted Prop 28 funding.



The District's General Fund expenditures are \$227,511,677 with about 81.8% of District expenditures allocated to District personnel. In unrestricted expenditures, the share of salaries and benefits cost is about 90.4% of total unrestricted expenditures. There is a net increase in restricted expenditures due to increased special education costs and the reallocation of allowable expenditures from the unrestricted to the restricted side.

### Pleasanton USD 2023/24 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):

- \$1,265,550 net increase in revenue - key items listed below
  - Net reduction in unrestricted revenue sources of \$21,279
  - Net increase in restricted revenue sources of \$1,286,829
    - \$287,503 increase in Federal Revenue in IDEA and Title III programs
    - \$797,755 increase in local funds mainly from donations
- \$4,627,832 in increased expenditures - key items listed below
  - Net reduction in unrestricted expenditures in the amount of \$2,066,720 mainly as a result of shifting unrestricted expenditures to allowable restricted expenditures (Learning Recovery and AMIMD Block Grant)
    - Salaries reduction of \$431,980
    - Benefits reduction of \$1,109,932
    - Books and Supplies reduction of \$576,849 - current fiscal year savings
    - Services increase of \$221,247
  - Net increase in restricted expenditures of \$6,694,552

- \$2,177,332 increase in salaries, mainly from the reallocation of allowable expenditures to one-time grant funds
  - \$1,582,185 increase benefits, mainly from the reallocation of allowable expenditures to one-time grant funds
  - \$2,900,980 increase in Services mainly as a result of contracted Special Educational services
- Increase in contribution from unrestricted to restricted in the amount of \$1,541,065 due to cover increased special education costs

### **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:

- **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. In light of increased costs and reduced revenues in 2024/25 the funds are being reallocated to allowable expenditures to ensure the district's fiscal solvency.

Below is a summary of expenses to date. About \$3.92M will remain to be expended in the next several years to mitigate our deficit spending.

### **Art, Music, and Instructional Materials Discretionary Block Grant Expenditure and Encumbrances to date 1/31/24**

<b>Program/Description</b>	<b>Area</b>	<b>Expended/ Encumbered</b>
Pleasanton Virtual Academy	Operational	\$263,916
Professional Development	Professional Development on School Culture	\$141,145
Athletic and Music Coach Stipends	Operational	\$500,000
PARS Retirement	Operational	\$1,764,114
Pension (STRS)	Operational	\$2,000,000
Technical Staffing	Operational	\$49,995
<b>TOTAL</b>		<b>\$4,719,170</b>

- **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 \$769,494 from the original allocation. In the spring of 2023, staff developed and presented its spending plan to the School Board.

In the Governor's January 2024/25 budget proposal, new language is being proposed that would add additional requirements and constraints in spending the remaining Learning Recovery grant funds beyond 2024/25. To mitigate current increased expenditures, in the Second Interim budget staff has reallocated allowable expenditures to this grant moving cost from unrestricted to the restricted budget. We expect to fully expend this grant in the current fiscal year. This accounting will only be for this fiscal year and the reallocated expenditures will be moved back to the unrestricted budget for 2024/25. As of the Second Interim, we estimate there is \$972K remaining in this grant.

**Learning Recovery Block Grant  
Expenditure and Encumbrances to date 1/31/24**

<b>Program/Description</b>	<b>Area</b>	<b>Expended/</b>
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		<b>Encumbered</b>
Saturday Academy/Extended Day	Increasing Instructional Learning Time	\$79,719
Summer School/Credit Recovery	Provide Access to Instruction for Credit deficient pupils	\$639,774
Pleasanton Virtual Academy	Provide Access to Instruction for Credit deficient pupils	\$76,217
Professional Development	Closing Learning Gaps	\$127,625
Counseling and social services	Providing Pupil and Staff Support to address barriers to learning	\$2,414,148
Health Services	Providing Pupil and Staff Support to address barriers to learning	\$214,192
Student Support / 504 Plans	Providing Pupil and Staff Support to address barriers to learning	\$82,587
<b>TOTAL</b>		<b>\$3,634,262</b>

- **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. In our right sizing and reduction planning, staff that are funded by these funds will either be eliminated or moved over to the General Fund.

Below is a summary of these funds and their status:

<b>Fund</b>	<b>Spending Deadline</b>	<b>PUSD Award Amount</b>	<b>Committed in FY 23/24</b>	<b>Remaining Funds</b>
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	\$512,240	\$23,256
Expanded Learning Opportunities Grant (ELOG)	9/30/2024	\$9,391,472	\$315,123	\$52,146

- 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 Second Interim Report. We will update the enrollment projections for the 2024/25 Budget 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	13,682	13,550	13,450
LCFF ADA Funding	14,490	14,355	14,355	14,111	13,795	13,399	13,250

\* 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. In January 2024, the State updated its COLA projection for 2024/25 from 3.94% to 0.76%. This is a significant revision and lower than our adjusted COLA for the First Interim report, which we estimated at 2.0%. The COLA for 2025/26 was also adjusted downward to 2.73%. Given the significant lower-than-expected State revenues, the LAO is recommending the State consider a 0% COLA for 2024/25 to mitigate the large State deficit. If that were to occur, it would reduce our LCFF for 2024/25 by another \$1.2M. In May we will know the statutory COLA but we may not know what the funded COLA will be until the Enacted 2024/24 Budget which is expected by the end of June 2024.

<b>Local Control Funding Formula Assumptions First Interim</b>			
School Year	<b>FY 23/24</b>	<b>FY 24/25</b>	<b>FY 25/26</b>
Enrollment	13,682	13,550	13,450
LCFF ADA Funding	13,795	13,399	13,250
COLA	<b>8.22%</b>	<b>0.76%</b>	<b>2.73%</b>
Unduplicated as % Enrollment	16.47%	16.59%	16.79%
Grades TK-3 \$/per Student	\$9,919	\$9,994	\$10,267
Grades 4-6 \$/per Student	\$10,069	\$10,146	\$10,423
Grades 7-8 \$/per Student	\$10,367	\$10,446	\$11,731
Grades 9-12 \$/per Student	\$12,015	\$12,106	\$12,436
K-3 Grade Span Adj \$/per Student	\$1,032	\$1,039	\$1,068
9-12 Grade Span Adj \$/per Student	\$312	\$315	\$323
TK Add on \$/Student	\$3,044	\$3,067	\$3,151
<b>TOTAL EST LCFF Funding - unrestricted</b>	<b>\$166,028,290</b>	<b>\$163,263,618</b>	<b>\$166,423,870</b>
<b>Net Impact to LCFF Funding</b>	<b>+5.91%</b>	<b>-1.67%</b>	<b>+1.93%</b>

### Other State Funding

- o *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. Currently, the schools are developing their plans and gathering input. We expect these funds to start being used in the 2024/25 school year.

- *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. To extend the life of these funds, adjustments to the staffing will be made in 2024/25 to reflect the needs of the District's induction program. 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.

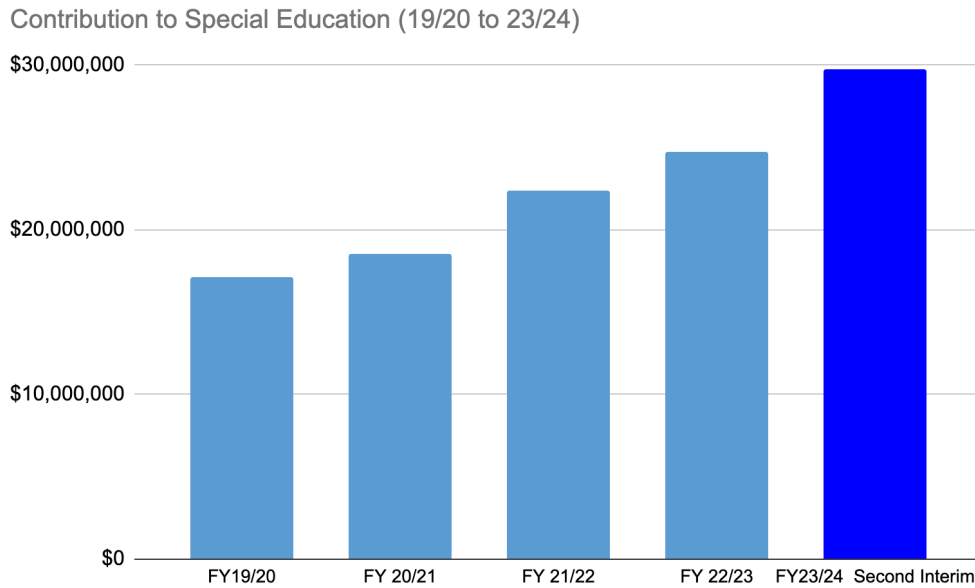
- **Special Education**

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 Federal government also provides about \$2.7M annually. The level of funding still falls short of the need to serve our students; based on the Second Interim Budget Update the total contribution from the General Fund is about \$29.72M.

In the Second Interim, the contribution was increased by \$1.54M due to rising costs. Expenditures have increased in staffing, contracted services, costs for

high-needs students, and non-public agencies and school placements. This reflects increased need and services to our students. The total expenditure on special education is about 19.5% of total expenditures. The average in the State varies between 20-25% of total expenditures.

During the last five fiscal years we have experienced increased special education costs and contribution from the unrestricted funds to Special Education to cover the rising costs.



The Special Education Department has recently conducted an independent audit of its program and is in the process of implementing many of the recommendations. We must continue monitoring costs, programs, and services while ensuring we meet our legal and educational requirements to serve our most vulnerable students.

- **Staffing**

Between the 2023/24 First Interim and Second Interim Report, the district's staffing was adjusted by about -2 FTE for a total of 1,344.00 FTE.

Reference the attached staffing report for a detailed breakdown of the changes.

*Second Interim FTE Totals (General Fund):*

- Certificated Non-Management: 781.27 FTE
- Classified: 470.21 FTE

- Management: 92.53 FTE

Beginning in December 2023 and through January 2024, staff evaluated projected enrollments, the needs of the district, and staff funded by one time funds to develop a staff right sizing and reduction plan. Positions were identified in management, certificated and classified staff. Much of the needed right sizing and reductions will occur naturally through temporary positions, vacancies, resignations and retirements. On February 22, 2024 the Board approved the Reduction of Force resolutions which identified 33.44 FTE and about 4.22M in reductions. Additional right sizing and/or reduction in other areas will achieve another estimated \$3M in savings for a planned total reduction of \$7.3M in 2024/25.

- **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.

### **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. 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 Second Interim Budget includes \$7.3M of reductions in 2024/25 to manage

the loss of LCFF revenues and increased costs. An additional \$1M of reductions will be needed in 2025/26.

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.

The 2023/24 budget includes a placeholder for negotiated compensation increases based on our last proposal made in November 2023. Any additional increase to that proposal will require additional reductions or reallocations of expenditures. No compensation placeholders are included in the multi-year projections beyond step-in-column movement in the salary schedule.

- **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**

<b>Pension Program</b>	<b>2023/24</b>	<b>2024/25*</b>	<b>2025/26*</b>
STRS Employer Rates (Approx)	19.10%	19.10%	19.10%
PERS Employers Rates (Approx)	26.68%	27.80%	28.50%

\* Projection

### Health and Welfare Benefits

The District provides health and welfare benefits to its staff. Employees in the CSEA bargaining unit receive contributions towards medical, dental and vision coverage that covers employee costs for single coverage. Management receives \$10,284 towards district-provided medical programs. Members of APT who select the district-provided medical programs receive up to \$5,000 toward a health care plan. 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 Second Interim Budget includes improving the District medical contribution to \$12,256, which would cover a single Kaiser coverage under CalPERS Medical System (2024 rates). The budget includes these costs in the multi-year projections.

### Multi-Year Projection Reserves

This Second Interim Report projects an ending fund balance of \$19,945,623 of which \$9,550,762 are restricted. The projected total reserve (economic uncertainty and undesignated/unassigned) is 3.94% 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 \$7.3M of reductions in 2024/25 and another \$1M in 2025/26.

Fiscal Year	2022/23	2023/24	2024/25
Total Reserves* % of Expense	3.94%	3.02%	3.00%
Unrestricted Operating Surplus/Deficit	(\$3,685,716)	(\$2,698,396)	\$9,633
Projected Reserve Totals	\$8,952,690	\$6,254,295	\$6,263,958

\* 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.

<b>Restricted Programs</b>	<b>Projected Ending Fund Balance</b>
Expanded Learning Opportunities Program	\$606,666
Special Education: IDEA	\$11,468
Other Restricted Federal	\$3,063
Educator Effectiveness, FY 2021-22	\$747,019
Lottery: Instructional Materials	\$140,201
Special Education	\$384,285
Mental Health-Related Services	\$819,803
Special Education Early Intervention Preschool Grant	\$35,649
Arts, Music, and Instructional Materials Discretionary Block Grant	\$2,615,089
Art and Music in Schools - Prop 28	\$1,621,752
Child Nutrition: Food Service Staff Training	\$21,570
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	\$488,426
Other Restricted State	\$123,850
Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	\$1,105,911
Other Restricted Local	\$505,105
<b>Total, Restricted Balance</b>	<b>\$9,550,768</b>

## 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 Second Interim Report indicates continued expenditures increases in the areas of salaries, benefits and services resulting in a projected lower ending fund balance. To mitigate the increased cost, unrestricted expenditures have been reallocated to allowable restricted one time grants. The District reserves for 2023/24 are estimated at 3.94% which is down from the prior year but slight increase from the First Interim Report.

The budget includes a reduction of 7.3M and 1M in 2024/25 and 2025/26, respectively to ensure we meet our 3% reserve in our MYP. Further reductions or reallocations may be required if the final negotiated compensation increase is more than the November 2023 proposal that was included in the budget. The planned reductions are needed to ensure we right size our staffing with declining enrollment and meet our financial obligation.

The impact of the downward COLA projections for 2024/25 to 0.76% and declining enrollment will result in a decline of about \$1.67M in LCFF revenues in 2024/25. In light of the news that the state revenues are below projections and the LAO recommendations, the district should also brace for potential further reductions in 2024/25. As staff moves into budget development in 2024/25 we will need to look at further budget tightening and areas of revenue generation or cost recovery.

## **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 Second Interim - MYP

Description	2023/2024			2024/2025			2025/2026		
	Projection			Projection			Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUE</b>									
LCFF	166,037,506	1,177,874	167,215,380	163,263,618	1,177,874	164,441,492	166,423,870	1,177,874	167,601,744
Federal		3,902,476	3,902,476		3,352,170	3,352,170		3,352,170	3,352,170
State	3,359,904	30,968,071	34,327,975	3,281,032	29,818,958	33,099,990	3,281,032	29,818,958	33,099,990
Local	2,353,859	3,503,360	5,857,219	2,353,859	1,493,069	3,846,928	2,353,859	1,493,069	3,846,928
<b>TOTAL REVENUE</b>	<b>171,751,269</b>	<b>39,551,781</b>	<b>211,303,050</b>	<b>168,898,509</b>	<b>35,842,071</b>	<b>204,740,580</b>	<b>172,058,761</b>	<b>35,842,071</b>	<b>207,900,832</b>
<b>EXPENDITURES</b>									
Certificated	82,491,043	20,616,624	103,107,667	85,562,636	19,535,654	105,098,290	81,883,222	19,224,687	101,107,909
Salary Adjustments 23/24 and Reductions 24/25		-	-	(5,087,725)	(641,613)	(5,729,338)	-820,000		
Classified	15,682,658	13,710,266	29,392,924	16,364,105	13,176,521	29,540,626	15,805,403	12,643,587	28,448,990
Salary Adjustments 23/24 and Reductions 24/25		-	-	(830,539)	(750,391)	(1,580,930)	-205,000		
Benefits	29,013,186	24,667,616	53,680,802	29,867,591	23,858,775	53,726,366	29,533,667	23,737,400	53,271,067
Additional Benefits per current District Proposal 23/24	0	-	-	599,031	157,965	756,996			
Books & Supplies	2,429,330	5,411,798	7,841,128	1,829,330	1,911,850	3,741,180	2,129,330	1,911,850	4,041,180
Services, Other Operating Expenses	11,689,678	19,545,611	31,235,289	10,739,678	8,825,000	19,564,678	10,889,678	8,825,000	19,714,678
Capital Outlay	51,914	798,065	849,979	50,000	500,000	550,000	50,000	500,000	550,000
Other Outgo	1,646,686	200,000	1,846,686	1,646,686	200,000	1,846,686	1,646,686	200,000	1,846,686
Direct Support/Indirect Costs	(2,263,888)	1,821,090	(442,798)	(2,263,888)	1,821,090	(442,798)	-2,263,888	1,821,090	-442,798
<b>TOTAL EXPENDITURES</b>	<b>140,740,607</b>	<b>86,771,070</b>	<b>227,511,677</b>	<b>138,476,905</b>	<b>68,594,852</b>	<b>207,071,756</b>	<b>138,649,098</b>	<b>68,863,615</b>	<b>208,537,712</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>31,010,662</b>	<b>(47,219,289)</b>	<b>(16,208,627)</b>	<b>30,421,604</b>	<b>(32,752,781)</b>	<b>(2,331,176)</b>	<b>33,409,663</b>	<b>(33,021,544)</b>	<b>(636,880)</b>
<b>OTHER FINANCING SOURCES/USES</b>									
Transfers In	1,080,000		1,080,000	1,080,000		1,080,000	1,080,000		1,080,000
Transfers Out	-	-	-	-	-	-			
Sources									
Uses									
Cont. to Rest. Programs	(35,776,378)	35,776,378		(34,200,000)	34,200,000		(34,480,000)	34,480,000	
Special Education	(29,724,963)	29,724,963		(28,000,000)	28,000,000		(28,280,000)	28,280,000	
Restricted Routine Repair	(6,051,415)	6,051,415		(6,200,000)	6,200,000		(6,200,000)	6,200,000	
Other Restricted									
<b>TOTAL OTHER FIN. SOURCE/USES</b>	<b>(34,696,378)</b>	<b>35,776,378</b>	<b>1,080,000</b>	<b>(33,120,000)</b>	<b>34,200,000</b>	<b>1,080,000</b>	<b>(33,400,000)</b>	<b>34,480,000</b>	<b>1,080,000</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(3,685,716)</b>	<b>(11,442,911)</b>	<b>(15,128,627)</b>	<b>(2,698,396)</b>	<b>1,447,219</b>	<b>(1,251,176)</b>	<b>9,663</b>	<b>1,458,456</b>	<b>443,120</b>
Beginning Fund Balance	14,080,577	20,993,673	35,074,250	10,394,861	9,550,762	19,945,623	7,696,466	10,997,981	18,694,447
Other Adjustment									
Audit Adjustments									
Other Restatements									
<b>ENDING BALANCE, JUNE 30</b>	<b>10,394,861</b>	<b>9,550,762</b>	<b>19,945,623</b>	<b>7,696,466</b>	<b>10,997,981</b>	<b>18,694,447</b>	<b>7,706,129</b>	<b>12,456,438</b>	<b>19,137,566</b>

<b>Components of Fund Balance</b>									
Revolving Cash	40,150		40,150	40,150		40,150	40,150		40,150
Stores	505,903		505,903	505,903		505,903	505,903		505,903
Prepaid Expenditures	896,118		896,118	896,118		896,118	896,118		896,118
General Reserve									
Legally Restricted Balances		9,550,762	9,550,762		10,997,981	10,997,981		12,456,438	12,456,438
Designated for:									
Econ. Uncertainties	6,825,350		6,825,350	6,212,153		6,212,153	6,256,131		6,256,131
Additional Board Designated Reserve - AR 3100									
Other Commitments -									
Other Commitments - Tech Plan									
LCAP	-		-	-		-			
Tech									
MMA									
Truck									
Changes to LCFF									
Undesignated / Unappropriated	<b>2,127,340</b>		<b>2,127,340</b>	<b>42,142</b>		<b>42,142</b>	<b>7,826</b>		<b>(1,017,174)</b>
<b>TOTAL EXPENDITURES</b>	227,511,677			207,071,756			208,537,712		
<b>Adjusted Total Expenditures</b>	227,511,677			207,071,756			208,537,712		
3.00% Minimum Reserve	6,825,350			6,212,153			6,256,131		
<b>Over (Under) reserves</b>	<b>2,127,340</b>			<b>42,142</b>			<b>7,826</b>		
	<b>0.94%</b>			<b>0.02%</b>			<b>0.00%</b>		
<b>Total Reserve (Economic Uncertainty and Undesignated/Unappropriated)</b>	<b>8,952,690</b>			<b>6,254,295</b>			<b>6,263,958</b>		
	<b>3.94%</b>			<b>3.02%</b>			<b>3.00%</b>		

**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
<b>BEGINNING FUND BALANCE</b>	<b>\$35,074,249</b>	<b>\$35,074,249</b>	<b>\$35,074,249</b>	<b>\$35,074,249</b>	<b>\$35,074,249</b>		
<b>REVENUE</b>							
LCFF Sources/Property Taxes	167,118,748	167,155,192	167,215,380	0	0	60,188	0.04%
Federal Revenues (1)	3,226,848	3,614,974	3,902,476	0	0	287,502	7.95%
Other State Revenue (2)	31,323,074	34,242,620	34,327,975	0	0	85,355	0.25%
Other Local Revenue (3)	3,356,462	5,024,714	5,857,219	0	0	832,505	16.57%
<b>TOTAL REVENUE</b>	<b>\$205,025,132</b>	<b>\$210,037,500</b>	<b>\$211,303,050</b>	<b>\$0</b>	<b>\$0</b>	<b>1,265,550</b>	<b>0.60%</b>
<b>EXPENDITURES</b>							
Certificated Salaries (4)	100,408,390	101,563,676	103,107,667	0	0	1,543,991	1.52%
Classified Salaries (4)	29,810,542	29,191,563	29,392,924	0	0	201,361	0.69%
Employee Benefits (4)	52,890,352	53,208,549	53,680,802	0	0	472,253	0.89%
Books and Supplies (5)	5,856,894	8,384,699	7,841,128	0	0	(543,571)	-6.48%
Services, Operating Expenses (5)	20,306,269	28,113,062	31,235,289	0	0	3,122,227	11.11%
Capital Outlay	610,000	973,893	849,979	0	0	(123,914)	-12.72%
Other Outgo (6)	1,677,062	1,891,201	1,846,686	0	0	(44,515)	-2.35%
Direct Support/Indirect Costs	-442,798	-442,798	-442,798	0	0	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>211,116,711</b>	<b>222,883,845</b>	<b>227,511,677</b>	<b>0</b>	<b>0</b>	<b>4,627,832</b>	<b>2.08%</b>
<b>OTHER FINANCING SOURCES</b>							
Transfers In (7)	80,000	1,080,000	1,080,000	-	-	-	0.00%
Contributions	-	-	-	-	-	-	
Transfers Out and Other Uses	-	-	-	-	-	-	
<b>INCOME minus EXPENSES &amp; TRANSFERS</b>	<b>(6,011,579)</b>	<b>(11,766,345)</b>	<b>(15,128,627)</b>	<b>-</b>	<b>-</b>	<b>(3,362,282)</b>	<b>28.58%</b>
<b>ENDING FUND BALANCE</b>	<b>\$29,062,670</b>	<b>\$23,307,904</b>	<b>\$19,945,622</b>	<b>\$35,074,249</b>	<b>\$35,074,249</b>	<b>(3,362,282)</b>	<b>-14.43%</b>

- 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	\$1,487,171				
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	\$6,825,350	\$0	\$0		
Restricted Fund	\$6,676,770	\$13,417,419	\$9,550,761	-	-		
<b>Undesignated</b>	<b>\$19,634,398</b>	<b>\$1,664,516</b>	<b>\$2,127,339</b>	<b>\$0</b>	<b>\$0</b>		

<b>Unrestricted General Fund - 2023/24</b>	<b>Original Budget</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Estimated Actuals</b>	<b>Unaudited Actuals</b>	<b>Increase / (Decrease)</b>	<b>Percentage</b>
<b>BEGINNING FUND BALANCE</b>	<b>14,080,577</b>	<b>14,080,577</b>	<b>14,080,577</b>	<b>14,080,577</b>	<b>14,080,577</b>		<b>0.00%</b>
<b>REVENUE</b>							
LCFF Sources/Property Taxes	166,014,441	166,028,290	166,037,506			9,216	0.01%
Federal Revenues	-	-	-			-	
Other State Revenue	3,144,190	3,425,149	3,359,904			(65,245)	-1.90%
Other Local Revenue	1,914,452	2,319,109	2,353,859			34,750	1.50%
<b>TOTAL REVENUE</b>	<b>171,073,083</b>	<b>171,772,548</b>	<b>171,751,269</b>	<b>-</b>	<b>-</b>	<b>(21,279)</b>	<b>-0.01%</b>
<b>EXPENDITURES</b>							
Certificated Salaries	80,277,536	82,364,016	82,491,043			127,027	0.15%
Classified Salaries	16,297,998	16,241,665	15,682,658			(559,007)	-3.44%
Employee Benefits	30,168,935	30,123,118	29,013,186			(1,109,932)	-3.68%
Books and Supplies	3,387,006	3,006,179	2,429,330			(576,849)	-19.19%
Services, Operating Expenses	10,703,204	11,468,431	11,689,678			221,247	1.93%
Capital Outlay	160,000	169,948	51,914			(118,034)	-69.45%
Other Outgo	1,477,062	1,691,201	1,646,686			(44,515)	-2.63%
Transfers of Indirect Costs	(2,262,718)	(2,257,231)	(2,263,888)			(6,657)	0.29%
<b>TOTAL EXPENDITURES</b>	<b>140,209,023</b>	<b>142,807,327</b>	<b>140,740,607</b>	<b>-</b>	<b>-</b>	<b>(2,066,720)</b>	<b>-1.45%</b>
<b>OTHER FINANCING SOURCES</b>							
Transfers In/Out	80,000	1,080,000	1,080,000			-	0.00%
Other Sources/Uses						-	
Contributions	(31,980,045)	(34,235,313)	(35,776,378)			(1,541,065)	4.50%
Categorical Programs						-	
Special Education	(25,928,630)	(28,183,898)	(29,724,963)			(1,541,065)	5.47%
Restricted Routine Repair	(6,051,415)	(6,051,415)	(6,051,415)			-	0.00%
Transfers Out and Other Uses	-					-	
<b>TOTAL - OTHER FINANCING</b>	<b>(31,900,045)</b>	<b>(33,155,313)</b>	<b>(34,696,378)</b>	<b>-</b>	<b>-</b>	<b>(1,541,065)</b>	<b>4.65%</b>
<b>INCOME minus EXPENSES &amp; TRANSFERS</b>	<b>(1,035,985)</b>	<b>(4,190,092)</b>	<b>(3,685,716)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>ENDING FUND BALANCE</b>	<b>13,044,592</b>	<b>9,890,485</b>	<b>10,394,861</b>			<b>504,376</b>	<b>5.10%</b>

<b>Restricted General Fund - 2023/24</b>	<b>Original Budget</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Estimated Actuals</b>	<b>Unaudited Actuals</b>	<b>Increase / (Decrease)</b>	<b>Percentage</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$20,993,672</b>	<b>\$20,993,672</b>	<b>\$20,993,672</b>	<b>\$20,993,672</b>	<b>\$20,993,672</b>		<b>0.00%</b>
<b>REVENUE</b>							
LCFF Sources/Property Taxes	1,104,307	1,126,902	1,177,874			50,972	4.52%
Federal Revenues	3,226,848	3,614,974	3,902,476			287,502	7.95%
Other State Revenue	28,178,884	30,817,471	30,968,071			150,600	0.49%
Other Local Revenue	1,442,010	2,705,605	3,503,360			797,755	29.49%
<b>TOTAL REVENUE</b>	<b>33,952,049</b>	<b>38,264,952</b>	<b>39,551,781</b>	<b>-</b>	<b>-</b>	<b>1,286,829</b>	<b>3.36%</b>
<b>EXPENDITURES</b>							
Certificated Salaries	20,130,854	19,199,660	20,616,624			1,416,964	7.38%
Classified Salaries	13,512,544	12,949,898	13,710,266			760,368	5.87%
Employee Benefits	22,721,417	23,085,431	24,667,616			1,582,185	6.85%
Books and Supplies	2,469,888	5,378,520	5,411,798			33,278	0.62%
Services, Operating Expenses	9,603,065	16,644,631	19,545,611			2,900,980	17.43%
Capital Outlay	450,000	803,945	798,065			(5,880)	-0.73%
Other Outgo	200,000	200,000	200,000			-	0.00%
Direct Support/Indirect Costs	1,819,920	1,814,433	1,821,090			6,657	0.37%
<b>TOTAL EXPENDITURES</b>	<b>70,907,688</b>	<b>80,076,518</b>	<b>86,771,070</b>	<b>-</b>	<b>-</b>	<b>6,694,552</b>	<b>8.36%</b>
<b>OTHER FINANCING SOURCES</b>							
Transfers In	-	-				-	
Contributions	31,980,045	34,235,313	35,776,378			1,541,065	4.50%
Categorical Programs*						-	
Special Education	25,928,630	28,183,898	29,724,963			1,541,065	5.47%
Restricted Routine Repair	6,051,415	6,051,415	6,051,415			-	0.00%
Transfers Out and Other Uses						-	
<b>INCOME minus EXPENSES &amp; TRANSFERS</b>	<b>(4,975,594)</b>	<b>(7,576,253)</b>	<b>(11,442,911)</b>			<b>(3,866,658)</b>	
<b>ENDING FUND BALANCE</b>	<b>16,018,078</b>	<b>13,417,419</b>	<b>9,550,761</b>			<b>(3,866,658)</b>	<b>-28.82%</b>

**SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND (010)**

**FY 23-24 2nd Interim Budget**

<b>Job Classification</b>	<b>Unrestricted General Fund</b>	<b>Supplemental Grant</b>	<b>Special Education</b>	<b>Routine Restricted Maint</b>	<b>Categorical Programs</b>	<b>Donations/ Outside Billing</b>	<b>2023-24 2nd Interim</b>	<b>2023-24 1st Interim</b>	<b>increase (Decrease)</b>
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	4.00	-
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	6.00	-
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	13.00	-
Nurse	2.80	-	-	-	2.00	-	4.80	4.80	-
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	6.00	-
Speech Therapist	-	-	17.55	-	-	-	17.55	17.55	-
Student Assist Prog Spec	-	-	-	-	-	1.60	1.60	1.00	0.60
Teacher CTE	23.23	-	-	-	-	1.20	24.43	-	24.43
Teacher	509.38	2.37	-	-	4.60	0.08	516.43	569.00	(52.57)
Teacher SPED	-	-	81.30	-	-	-	81.30	81.30	-
Teacher Music, Sci, PE	28.00	-	-	-	-	-	28.00	-	28.00
TOSA	3.65	11.63	1.00	-	0.40	1.72	18.40	17.60	0.80
TOSA Coach	-	-	-	-	5.00	-	5.00	5.00	-
<b>Certificated Staff (FTE)</b>	<b>652.27</b>	<b>18.80</b>	<b>150.40</b>	<b>-</b>	<b>20.65</b>	<b>11.15</b>	<b>853.27</b>	<b>852.00</b>	<b>1.27</b>

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND (010)

FY 23-24 2nd Interim Budget

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maint	Categorical Programs	Donations/ Outside Billing	2023-24 2nd Interim	2023-24 1st Interim	increase (Decrease)
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	-	-	-	-	-	-	-	-	-
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	(0.00)
Assessment Analyst	0.50	0.50	-	-	-	-	1.00	1.00	-
Behavior Tech	-	-	11.38	-	0.19	-	11.56	11.56	-
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	-	-	-	-	8.00	9.00	(1.00)
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	9.50	-
HR Analyst	4.00	-	-	-	-	-	4.00	4.00	-
HR Tech / Sub Desk	3.00	-	-	-	-	-	3.00	3.00	-
Instructional Asst-Classroom	1.38	-	-	-	-	0.38	1.75	3.31	(1.56)
Instructional Supp II / III	0.81	-	-	-	0.75	-	1.56	-	1.56
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	-	-	-	-	13.75	-	13.75	12.75	1.00
EEL Explrning Site Lead	-	-	-	-	2.00	-	2.00	-	-
EEL ErlyLrning& ExpCare Analyst	-	-	-	-	0.50	-	0.50	-	-

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND (010)

FY 23-24 2nd Interim Budget

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maint	Categorical Programs	Donations/ Outside Billing	2023-24 2nd Interim	2023-24 1st Interim	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	3.44	-
MOT Custodian-I	20.80	-	-	5.20	-	-	26.00	26.50	(0.50)
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	11.00	-
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)
Instructional Para	-	-	39.29	-	-	-	39.29	38.48	0.81
Para Mild/Mod	-	-	35.28	-	-	-	35.28	35.28	-
Para ExtendSupNeed	0.81	-	76.94	-	-	-	77.75	78.06	(0.31)
Para Specialty	-	-	7.00	-	-	-	7.00	7.00	-
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	-	-	6.13	-	-	-	6.13	6.25	(0.13)
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	-
<b>Classified Staff (FTE)</b>	<b>211.76</b>	<b>16.13</b>	<b>197.61</b>	<b>34.90</b>	<b>26.84</b>	<b>3.50</b>	<b>490.74</b>	<b>494.00</b>	<b>(3.26)</b>
<b>Total Certificated and Classified Staff (FTE)</b>	<b>864.03</b>	<b>34.93</b>	<b>348.01</b>	<b>34.90</b>	<b>47.49</b>	<b>14.65</b>	<b>1,344.01</b>	<b>1,346.00</b>	<b>(1.99)</b>

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

Special Revenue Funds	Adult Ed Fund 11	Child Development Fund 12	Cafeteria Fund 13	Enterprise Fund 63
<b>BEGINNING FUND BALANCE</b>	<b>\$194,921</b>	<b>\$221,276</b>	<b>\$5,658,615</b>	<b>\$2,958,888</b>
Revenue	\$6,466,832	\$1,475,176	\$6,352,261	\$4,755,360
Expenditures	\$6,343,033	\$1,475,176	\$6,766,251	\$3,295,699
Revenue Over (under) Expenses	123,799	-	(413,990)	1,459,661
Transfers In (Out)				(1,000,000)
<b>ENDING FUND BALANCE</b>	<b>\$318,720</b>	<b>\$221,276</b>	<b>\$5,244,625</b>	<b>\$3,418,549</b>

Special Reserve Funds	OPEB Fund 71	Capital Fund 40
<b>BEGINNING FUND BALANCE</b>	<b>\$ 6,467,474</b>	<b>\$ 7,011,553</b>
Revenue	\$500,000	\$1,449,103
Expenditures		\$6,868,309
Revenue Over (under) Expenses	\$500,000	(5,419,206)
Transfers In (Out)		\$ 1,061,925
<b>ENDING FUND BALANCE</b>	<b>\$6,967,474</b>	<b>\$2,654,272</b>

Capital Outlay Funds	Capital Sycamore Fund 41	Deferred Maintenance Fund 14	Measure II and I Fund 21	Capital Facilities Fund 25
<b>BEGINNING FUND BALANCE</b>	<b>\$ 7,249,810</b>	<b>\$116,199</b>	<b>\$156,617,174</b>	<b>\$2,173,175</b>
Revenue	\$84,274	\$800	\$1,711,917	\$1,030,000
Expenditures		\$100,450	\$55,278,399	\$197,889
Revenue Over (under) Expenses	\$84,274	(99,650)	(53,566,482)	\$832,111
Transfers In (Out)	(50,000)			(30,000)
<b>ENDING FUND BALANCE</b>	<b>\$7,284,084</b>	<b>\$16,549</b>	<b>\$103,050,692</b>	<b>\$2,975,286</b>