

Pleasanton Unified School District



2020/21 Annual Budget Report

June 25, 2020
Board of Trustees Meeting

Pleasanton Unified School District



Business Services Memorandum

To: Board of Trustees

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

Date: 6/25/2020

Re: 2020/21 Annual Budget Report

Executive Summary

In January 2020 when the Governor submitted the State's 2020/21 Budget, K-12 Education funding continued to reflect full Local Control Funding Formula (LCFF) funding with a 2.29% Cost of Living Adjustment (COLA) as well as new proposed funding and programs. Since that time the financial landscape has been completely changed for the nation, state, and local governments as a result of the COVID-19 pandemic.

In March 2020 before the significant impacts of the pandemic, staff updated the 2019/20 Budget with the Second Interim Report and multi-year projections (MYP) budget. The Second Interim Budget MYP indicated planned deficit spending in 2020/21 and 2021/22 fiscal years as expenditure costs were increasing more than revenues. However, the District would be able to meet its financial obligation and 3% minimum reserves levels in the outyears.

With the financial impacts to the State from the COVID-19 pandemic, the Governor's May Revise budget included significant reductions. While the legislature has proposed

an alternative budget that is more favorable to K-12 education there will continue to be both short and long term impacts from the current financial crisis. While the State works through the 2020/21 Budget approval process and we expect greater clarity at the end of June 2020, the District has built its budget with the more conservative assumptions of the May Revise and Common Message issued by the Business and Administration Steering Committee. We expect the enacted State Budget will include significant changes and will require the District to complete a 45 Day Budget Revision.

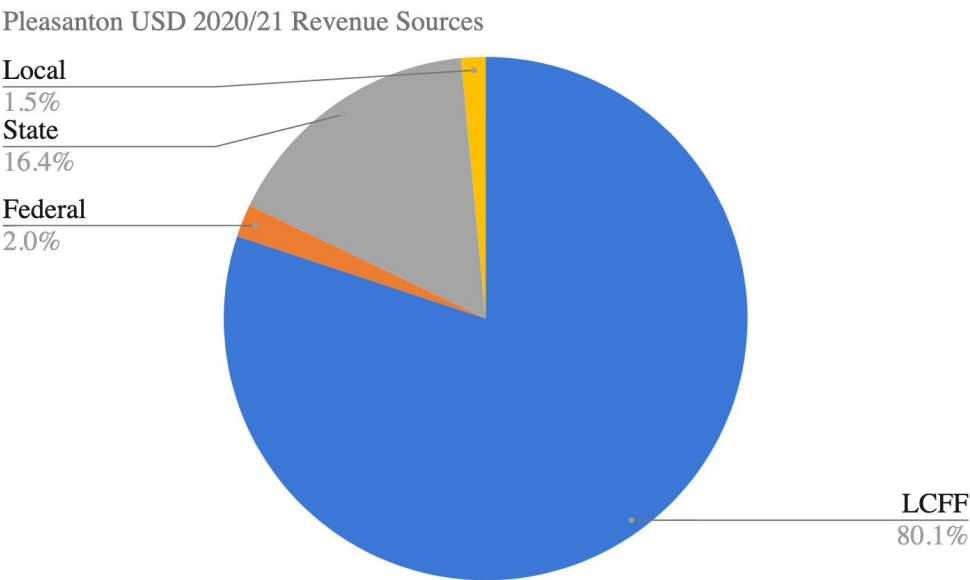
The District's budget is only as accurate as the information we have available and there are many unknown data points and information that are constantly changing. Our job is to take that data and make assumptions to build our budget knowing that the assumptions we make are changing.

In order to maintain financial stability and minimum State reserve requirements, staff worked with all departments to build a baseline budget that reduced expenditures from the prior year and aligned staffing to projected enrollment. Revenues were adjusted according to assumption in the May Revise and Common Message. Based on that baseline budget the district determined there would need to be \$11M reductions in 2020/21, \$3.6M in 2021/22, and an additional \$8.6M in 2022/23 for the District to remain solvent. Out year reductions are needed as revenues are projected to remain flat while expenditures increase at a higher rate. Staff engaged various stakeholders and the School Board through three study session meetings to discuss the challenges and develop reduction options and plans. The 2020/21 budget includes a detailed plan for these reductions in 2020/21, if they become necessary based on the enacted State budget.

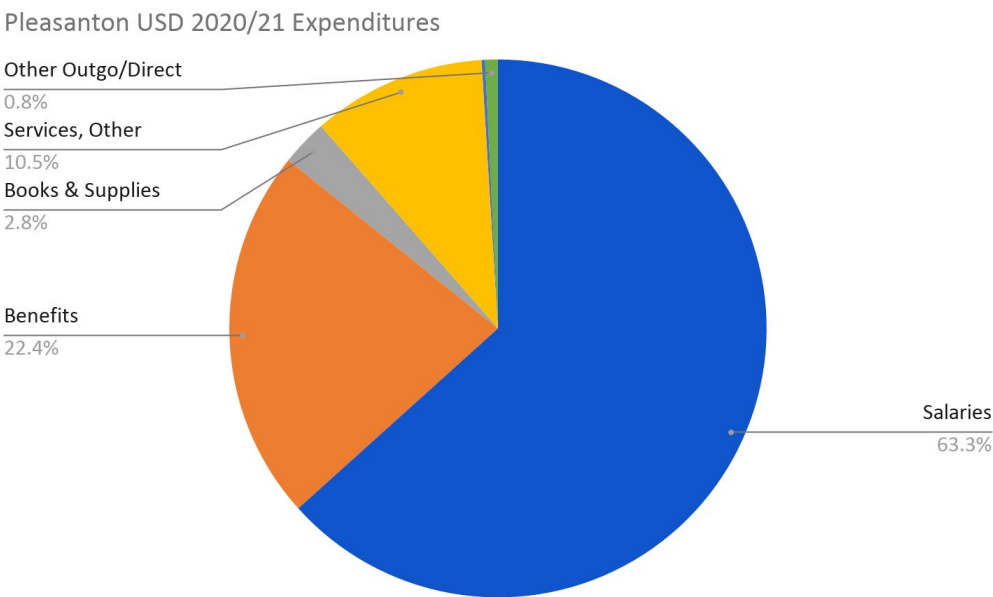
The proposed 2020/21 Budget with the planned reductions meets the required 3% reserves for economic uncertainties for the current fiscal year and through 2022/23. The General Fund reserve including the undesignated/unappropriate balance will be 4.16% for 2020/21, 3% in 2021/22, and 3% in 2022/23. This level of reserve balances can only be achieved by making the planned reduction in 2020/21 and developing detailed reductions for the out years cuts.

The District's total proposed revenue for the 2020/21 Budget is \$155,684,393 of which about \$25M is in restricted revenues. The District is heavily dependent on State funding with the Local Control Funding Formula (LCFF) / Property Tax making up 80% of the funding. It is important to note that while our local property tax base is strong it does

not translate to additional monies to PUSD because local property tax only provides 54% of the LCFF with the State contributing the remaining portion.



The District's General Fund expenditures for 2020/21 is projected to be \$161,782,717 with about \$48.3M in restricted expenditures. 85.6% of District expenditures is allocated to District personnel. There is a net planned \$6,098,324 of deficit spending which includes \$11,000,000 of reduction from the baseline budget.



2020/21 Budget and Multi-Year Projection Assumptions

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

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

The LCFF formula is driven by the average daily attendance (ADA). The District historically has about a 97% attendance ratio to enrollment. The Second Interim Report ADA for 2019/20 was 14,355. In March 2020, the District updated its enrollment projections from Davis Demographics. The new study shows a slight increase in 2020/21 and flat enrollment for the next several years. Due to the potential impacts from COVID19, the District is projecting using 2019/20 ADA for the LCFF calculation and keeping flat in the out years.

- **Local Control Funding Formula Factors (LCFF)**

The Governor's budget includes a 10% reduction from 2019/20 levels including the 2.31% COLA for 2020/21. This translates to an effective deficit of 7.92% in the 2020/21 LCFF. The chart below shows the key LCFF assumption that drives funding.

Local Control Funding Formula Assumptions			
Fiscal Year	FY 20/21	FY 21/22	FY 22/23
Enrollment	14,891	14,891	14,891
ADA	14,271	14,271	14,271
Effective Deficit Factor	-7.92%	-7.92%	-7.92%
COLA	0%	1.0%	2.0%
Unduplicated as % Enrollment	17.40%	17.12%	17.12%
Grades K-3 \$/per Student	\$7,092	\$7,163	\$7,306
Grades 4-6 \$/per Student	\$7,199	\$7,271	\$7,416
Grades 7-8 \$/per Student	\$7,412	\$7,486	\$7,636
Grades 9-12 \$/per Student	\$8,590	\$8,676	\$8,849
K-3 Grade Span Adj \$/per Student	\$738	\$745	\$760
9-12 Grade Span Adj \$/per Student	\$223	\$225	\$230
Supplemental Grants	20%	20%	20%

- **Other State Funding**

The District receives additional State funding outside of the LCFF. The two main sources of funding are Lottery and the Mandated Block Grant. The model includes a 0% COLA for 2020/21. For the Lottery, the estimated revenue is \$207 per ADA. For the Mandated Block Grant the current rate is \$32 per ADA for grades TK-8 and \$62 per ADA per grades 9-12.

SELPA Funding

The District projects to receive \$8,957,159 in SELPA funding for our students in special education. Total projected Special Education expenditures is \$29.4M and the unrestricted general fund contributes \$18.3M to cover Special Education costs. For the 2020/21 budget the Governor has proposed to increase all SELPA funding to the State average of \$645 per ADA which is \$88 more than our current allocation and will increase our Special Education funding by \$1.0M. This new funding will be ongoing.

- **Federal**

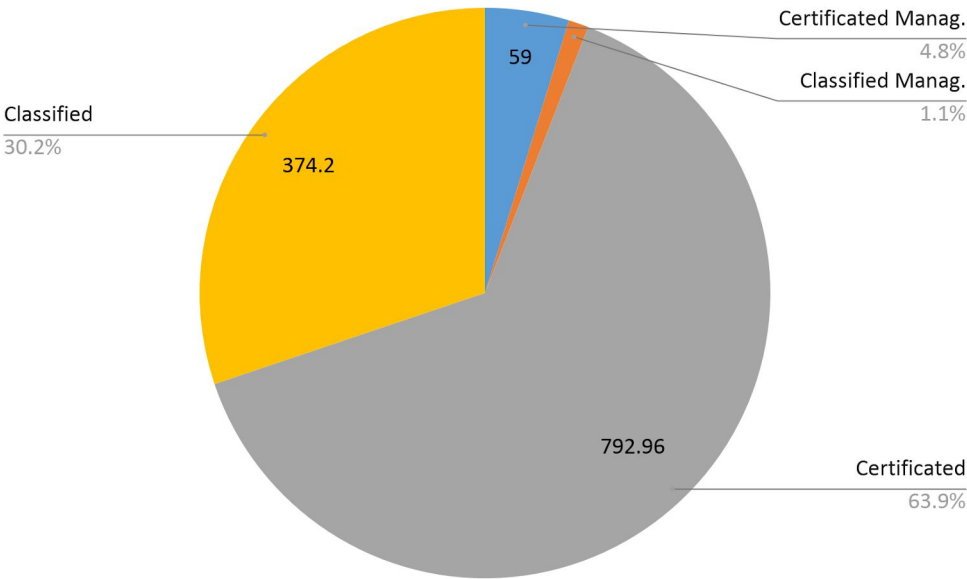
Projected revenues for 2020/21 from Federal programs is \$3.15M. This is less than 2019/20 Federal revenues by about \$900K due to loss of the PBIS Grant, Every Student Exceeds Grant, EICA Grant, as well as 2018/19 carryover.

- **Staffing**

Staffing represents the largest expenditure category. The budget includes staffing adjustments to the 2020/21 school year to align enrollment and staffing. The District increased staffing in 2019/20 for anticipated enrollment growth that did not materialize. As a result, adjustments are needed in 2020/21. In addition, staff has been working on position control and clarification of any open positions. The 2020/21 Budget also incorporates the recent reclassification changes agreed to by CSEA and the district.

For the 2020/21, the general fund budget includes a total of 1,240.16 FTE. The breakdown by category is included in the chart below and a detailed breakout can be found in Attachment C. As part of the reduction planning some vacancies will be closed and other positions may be reduced. The changes to the staffing will be reflected in the First Interim Report.

2020-21 General Fund Staffing Distributions



Salaries

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

Certificated staff (teachers) can move on this schedule both in experience (steps) and increased education (columns). There are 20 steps and 5 columns. Column movements are based on earned education credits.

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

Based on historical data the District has budgeted 1.5% in salary increases for step/column movement. As part of this update, staff has also included in the model savings from retirements (about 10 annually). Retirees usually retire at the top of the salary schedule and new staff are hired at the beginning of the salary schedule netting the District some savings.

The second component is negotiated compensation increases. The current budget model does not include any compensation increases other than step and column in the outyears.

- **Benefits and Pension**

One of the driving forces of the District's budget is the mandated increase in State pension costs. 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. Increases in STRS rates have a more significant impact on the budget than PERS.

In 2014, the State legislated STRS pension reform which increased employer contributions for the first time in over 40 years. The employer contribution for STRS had previously been held steady at 8.25% of certificated salaries. With Assembly Bill 1469, the employer contribution is raised from 8.0% to 19.1% over the course of seven years, beginning in fiscal year 2014/15.

Last year, legislation was signed by Governor Newsom to provide State dollars to provide relief to Districts by bringing the STRS unfunded liability down. As part of the proposed 2020/21 budget relief with the Governors and Legislature are reallocating a portion of the investment into CalSTRS towards relief from rate increases for the next two fiscal years for STRS and PERS. STRS rate will be reduced to about 16% for the next two fiscal years and then increase back up to 18.1% in 2022/23.

The revised PERS employer rates are projected to increase from the current rate of 19.72% to 20.7% and 22.84% in 2020/21 and 2021/22, respectively. The rates will increase back at a projected rate of 25.5% in 2022/23.

The total savings from the reduced STRS rates and reduced increase to PERS is projected to be about \$1.9M.

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

The District will continue to support its pay as you go OPEB liabilities which is about \$1.5M annually that include retiree medical benefits and "golden handshake" for retirees. As part of the multi year reduction planning the district plans to eliminate the "golden handshake" for management and to negotiate it out of the contract with APT and CSEA.

- **COVID-19 Costs**

COVID-19 related additional expenditures for personal protective equipment (PPE), additional cleaning material and hand sanitizers, and other items has been roughly estimated at about \$750,000 for 2020/21. In 2019/20 the District received about \$252K of one time monies from the State. Most of those funds were expended on COVID-19 related costs in 2019/20. The District will be receiving an additional \$236K from Federal funds related to COVID 19 costs and will charge the 2020/21 expenditures towards the one time funds.

- **Local Revenues**

The District anticipates to receive about \$2.4M in local revenues which includes:

- \$728K from PPIE
- Facility rental
- Other local grants
- Interest earnings
- Additional donations will be received throughout the year and will be recorded once they are earned.

- **2019/20 Estimated Actuals**

At the Second Interim Report the district was projecting total revenue of \$169,992,282 and total expenditures of \$180,678,564 with an operating deficit of \$10,686,281. At estimated actuals, staff is estimating total revenues of \$174,140,899 and total expenditures of \$183,936,430 with an operating deficit of \$9,795,531. The reduced deficit spending is partially the result of moving to a distant learning model in the last quarter of the school year. Any savings will help with increased COVID related expenses in 2020/21 and outyear spending.

- **One-time Monies**

The current budget does not include funding from the CARES Act and other potential one time funds. Once the State Budget is enacted and there is clarity around the use of the CARES Act and other one time funds, adjustments will be made to the budget. These funding sources once clarified can help reduce some of the needed reductions in 2020/21. One time sources of revenue can help reduce the sudden loss of revenue for a short period. However, if the revenues do not return in the following years, further reductions will be required.

The budget assumes that expenditures on programs and salaries that are coming from one-time source funding and allocations do not continue and end once the funds are depleted.

- **Proposed Reduction for 2020/21**

The Budget includes placeholder reductions that total \$11,000,000. Below is a detailed list of the reductions that can be implemented once the State Budget is enacted and final revenues for 2020/21 are determined. Staff will only make the needed reductions in order to maintain financial stability and required reserve levels. After the State Budget is enacted, staff will update the Board and finalize the reductions. Priority 1 represents reductions that should be made first and Priority 26 represents the last reduction. If additional funds become available the reduction planning will be re-evaluated holistically.

Priority	Description	Estimated Savings
A. Budget Reductions in Non-Personnel Area (\$2,513,000)		
1	Reduction in conference attendance (general)	\$150,000
2	Modification to unrestricted site fund allocation. Sites above the 2019/20 allocation level will not receive new funds and sites below will be allocated funds to be made whole. This will not impact the restricted site funds which is about \$1.2M for all school sites.	\$400,000
3	Suspend two years of GF contribution towards music (instrument repairs)	\$121,000
4	Suspend annual science consumables, pending reopening plan	\$300,000
5	Reduce tech plan budget	\$150,000
6	Reduce safety emergency preparedness budget to reflect actual expenditures and eliminate carryover	\$50,000
7	Postpone 6-12 World Language book adoption expense until July 1, 2022	\$1,342,000
B. Savings through Salary Reductions (\$2,450,000)		
8	3 Districtwide furlough days (all units)	\$1,950,000
9	Reduce discretionary stipends	\$50,000
10	Reduce discretionary additional hours/overtime	\$300,000
11	Eliminate Golden Handshake Management	\$150,000
C. Program/Staffing and Staffing Enrollment and D Align Staffing to Enrollment/Needs (\$5,940,000)		
12	Special Education Savings from in house services	\$150,000

13	Eliminate Designated Substitutes	\$600,000
14	Freeze Open PIO position	\$100,000
15	Reduce LCAP discretionary allocation to sites	\$280,000
16	Reduce GF allocation to CTE program	\$150,000
17	Continue distant learning summer school approach (except for ESY)	\$280,000
18	Reorganize Graphics Department	\$470,000
19	Restructure and reduce in Fiscal Services and Operations (2 FTE)	\$170,000
20	Restructure and reduce district and site support staffing (4 FTE)	\$320,000
21	Restructure and reduce district and site management staffing (4 FTE)	\$640,000
22	Streamline library services in K-12	\$200,000
23	Reduce Middle School extra/extended periods and close vacancies (4.62 FTE)	\$460,000
24	Reduce High School extra/extended periods and close vacancies (6.1 FTE)	\$610,000
25	Reduce Elementary FTE to align staffing to enrollment (8 FTE)	\$800,000
26	Reduce and/or repurpose specialists (7 FTE)	\$700,000
Total Reductions		\$10,903,000
E. Increase Revenues		
	Utilize Federal Carryover Grants	\$260,000
	Use PSEE Gift funds on existing Music/STEM programs	\$50,000
Total Additional Revenues		\$310,000

- **2021/22 and 2022/23 Needed Reductions**

The multi-year budget estimates flat revenue growth in the out years with a 1% COLA for 2021/22 and 2% COLA in 2022/23. District expenditures will continue to increase at a higher rate especially in 2022/23 when the PERS/STRS relief will end and rates will go back to their planned rates. If the State financial situation does not change and the District is unable to secure new local sources of funding then additional reductions will be needed in the out years. Based on the MYP the following additional reduction will be needed for the District to maintain the required 3% reserve level:

Fiscal Year	Additional Required Reductions
2021/22	\$3,620,985
2022/23	\$8,548,160

Multi-Year Projection Operating Budgets and Reserves

General Fund: Economic Uncertainty and Undesignated/Unapportioned

Fiscal Year	2020/21	2021/22	2022/23
Net Operating Budget	-\$6,729,299	-\$2,113,394	-\$803,093
Reserves, % of Expense	4.16%	3.0%	3.0%
Projected Reserve Totals	\$6,729,299	\$4,769,315	\$4,817,849

Note: The State mandates a minimum 3% reserve, which can only carry payroll for a 2 week period. As the District works to reduce expenditures and balance its budget we should develop a long term plan to increase our reserve level to about 9%.

General Fund Cash Flow

With lower reserve rates than were required in the past and planned deferrals from State apportionment, cash flow analysis becomes critical. Currently, the State is planning for 2020/21 deferrals starting in April through June 2021. It is unclear as to when or if in fiscal year 2021/22 the deferrals will be funded. Based on the cash flow in Attachment E, the district will need to look at interfund borrowing for a low period in general fund balance in November 2020. Additionally, with the 4th quarter deferrals the district may need to do further interfund borrowing or issue short term Tax and Revenue Anticipation Notes (TRANS) depending on the length and timing of the deferrals.

Other Funds

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

- **Special Education Pass-Through Fund (Fund 10)**

The PUSD is the Administrative Unit (AU) of the Tri-Valley Special Education Local Plan Area (SELPA). Funds of approximately \$18.6M are pass-through revenues with offsetting transfers to school districts within the SELPA.

- **Adult Education (Fund 11)**

This fund contains revenue and expenses for our Adult Education programs that members attend. The core program areas are English as a Second Language (ESL), Adult High School Diploma and Equivalency, Adults with Disabilities, Career Education, and Parent/Guardian and Community Education. The Governor is proposing about a 12.1% reduction to the CAEP grant program. The program has made changes and utilized reserves to maintain a strong program for 2020/21. The ending balance is projected to be \$42K. The monies in this fund are restricted as they are grant generated.

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

All expenses for our child nutrition services are part of Fund 13. Currently, the budget and program are developed for the regular school year. The program will have to be modified once the educational program going into the 2020-21 fiscal year is determined as a result of the COVID 19 pandemic. The budget and staff changes will need to be made to ensure alignment with our educational program. This will result in staffing reductions (closing of open positions and/or potential cuts to staffing) and updated budget after the adopted budget. The fund does have a reserve of \$811K, that should help it with the needed transition in Fiscal Year 2020/21. The monies in this fund are restricted.

- **Deferred Maintenance (Fund 14)**

The District and The State no longer make a financial contribution to this fund. The District is spending down the resources in this fund and the ending balance is expected to be \$11K. The monies in this fund can only be moved by Board Resolution.

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

This fund has a projected balance of \$1.06M and these funds have been designated for professional development. The monies in this fund can only be moved by Board Resolution.

- **Other Post Employment Benefits (Fund 20)**

In March, the District moved funds designated for OPEB from Fund 17 to Fund 20 to correctly identify these resources. The district has a total estimated liability of \$27,712,765 (2018/19 Audit Report). The ending balance is projected to be \$6.7M. The monies in this fund can only be moved by Board Resolution.

- **Bond Fund (Fund 21)**

This fund is where the District records the activity related to Measure 11. Work continues throughout the District to provide safety improvements and modernizations that support 21st-century education. The ending balance is projected to be \$49.3M. The monies in this fund are fully restricted.

- **Capital Facilities (Fund 25)**

This fund is where the District accounts for the collection of developer fees and the allowable expenditures that occur. The ending balance is projected to be \$4.5M. These funds are planned to be used as part of our new construction projects that are part of Measure 11. The monies in this fund are fully restricted.

- **Capital Outlay (Fund 40)**

The Capital Outlay Funds contains the resources from the sale of the Sycamore property and resources that were earmarked for COP's expenditures. The ending balance for this fund is projected to \$12.3M. About \$5M of the funds have been committed to the construction projects under Measure 11. The monies in this fund are restricted and can only be spent on capital projects.

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

The goal for Fund 63 is to provide a quality environment for students that provides for the social, emotional, physical, and cognitive growth of each student in a safe and comfortable environment that is staffed by caring adults. This program, like child nutrition, will have to be modified once the educational program going into the 2020-21 fiscal year is determined as a result of the COVID 19 pandemic. There is opportunity to grow the program and enhance revenue generation that may help the general fund, however given some of the current restrictions with COVID-19 there may be some short term limitations to program expansion. This may result in staffing changes and updated budget after the adopted budget. The fund does have a reserve of \$978K, that should help it with the needed transition in Fiscal Year 2020/21. The monies in this fund can only be moved by Board Resolution.

Conclusion

The unresolved State Budget has placed school districts in a precarious position. In preparing the budget and engaging the Board and community early on the potential need for budget reductions, the district has taken a proactive approach to this problem. We hope and expect some relief from the enacted State Budget. Even with some one time relief funds, the district must be ready for a long road to full revenue recovery. Prior to this crisis the district was deficit spending and adjustments were already needed. In the coming year and out years the district must work on system

efficiencies and sound financial planning to ensure balanced budgets and adequate reserve levels that will prepare us well for any future downturns.

The next steps for the 2020/21 Adopted Budget will be to update the budget model once the State Budget is enacted and prepare a 45 Day Budget Revision. Only needed reductions will be implemented. Staff will provide an update to the Board with additional information once it is ready.

Attachments

- Multi Year Budget - Attachment A
- General Fund Variance Report - Attachment B
- Staffing Report - Attachment C
- All Funds Report - Attachment D
- Cashflow Report - Attachment E
- Restatement of Reserves - Attachment F

PLEASANTON UNIFIED SCHOOL DISTRICT												
Multi-Year Projections												
For FY 19/20 Adopted Budget												
Description	2019/2020			2020/2021			2021/2022			2022/2023		
	Projection			Projection			Projection			Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUE												
LCFF	135,407,639	855,242	136,262,881	123,840,412	855,256	124,695,668	124,960,718	855,256	125,815,974	127,254,389	855,246	128,109,635
Federal	-	4,048,314	4,048,314	-	3,146,994	3,146,994	-	3,146,994	3,146,994	-	3,146,994	3,146,994
State	6,818,451	19,788,916	26,607,367	5,903,900	19,580,975	25,484,875	5,903,900	19,580,975	25,484,875	5,903,900	19,580,975	25,484,875
Local	3,150,442	4,071,895	7,222,337	1,007,087	1,349,768	2,356,855	1,007,087	1,349,768	2,356,855	1,007,087	1,349,768	2,356,855
TOTAL REVENUE	145,376,532	28,764,367	174,140,899	130,751,399	24,932,993	155,684,392	131,871,705	24,932,993	156,804,698	134,165,376	24,932,983	159,098,359
EXPENDITURES												
Certificated	74,229,273	14,290,443	88,519,716	67,378,880	14,827,449	82,206,329	65,685,222	15,049,861	80,735,083	63,770,501	15,275,609	79,046,109
Classified	12,291,849	7,571,673	19,863,522	11,589,212	8,671,635	20,260,847	11,422,050	8,801,710	20,223,760	10,893,381	8,933,735	19,827,116
Benefits	22,788,389	14,566,884	37,355,273	20,779,913	15,488,862	36,268,775	19,621,779	15,586,699	35,208,478	19,587,339	16,268,016	35,855,355
Books & Supplies	6,489,702	4,792,956	11,282,658	2,984,686	1,540,469	4,525,155	2,509,533	1,555,874	4,065,407	4,559,724	1,586,991	6,146,715
Services, Other Operating Expenses	12,913,311	9,089,576	22,002,887	10,777,374	6,162,521	16,939,895	10,639,649	6,400,000	17,039,649	10,852,442	6,528,000	17,380,442
Capital Outlay	1,467,981	1,001,898	2,469,879	91,000	247,000	338,000	185,000	210,000	395,000	185,000	210,000	395,000
Other Outgo	1,313,102	1,335,868	2,648,970	1,313,102	93,000	1,406,102	1,313,102	100,000	1,413,102	1,313,102	100,000	1,413,102
Direct Support/Indirect Costs	(1,464,052)	1,257,577	(206,475)	(1,406,716)	1,244,330	(162,386)	(1,406,716)	1,244,330	(162,386)	(1,406,716)	1,244,330	(162,386)
TOTAL EXPENDITURES	130,029,555	53,906,875	183,936,430	113,507,451	48,275,266	161,782,717	109,969,619	48,948,473	158,918,092	109,754,772	50,146,680	159,901,452
EXCESS OF REVENUES OVER EXPENDITURES	15,346,977	(25,142,508)	(9,795,531)	17,243,948	(23,342,273)	(6,098,325)	21,902,086	(24,015,480)	(2,113,394)	24,410,604	(25,213,697)	(803,093)
OTHER FINANCING SOURCES/USES												
Transfers In	189,912	-	189,912	167,930	-	167,930	167,930	-	167,930	167,930	-	167,930
Transfers Out	30,000	118	30,000	30,000	-	30,000	30,000	-	30,000	30,000	-	30,000
Sources												
Uses												
Cont. to Rest. Programs	(22,462,925)	22,462,925	-	(23,306,477)	23,306,477	-	(24,000,000)	24,000,000	-	(24,500,000)	24,500,000	-
Special Education	(16,846,126)	16,846,126	-	(18,452,095)	18,452,095	-	(19,231,557)	19,231,557	-	(19,702,056)	19,702,056	-
Restricted Routine Repair	(5,427,168)	5,427,168	-	(4,854,382)	4,854,382	-	(4,768,443)	4,768,443	-	(4,797,944)	4,797,944	-
TOTAL OTHER FIN. SOURCE/USES	(22,303,013)	22,462,807	159,794	(23,168,547)	23,306,477	137,930	(23,862,070)	24,000,000	137,930	(24,362,070)	24,500,000	137,930
NET INCREASE (DECREASE) IN FUND BALANCE	(6,956,036)	(2,679,701)	(9,635,737)	(5,924,599)	(35,796)	(5,960,395)	(1,959,984)	(15,480)	(1,975,464)	48,534	(713,697)	(665,163)
Beginning Fund Balance	21,394,868	5,022,641	26,417,509	14,438,832	2,342,940	16,781,772	8,514,233	2,307,144	10,821,377	6,554,249	2,291,664	8,845,913
Other Adjustment												
Audit Adjustments												
Other Restatements												
ENDING BALANCE, JUNE 30	14,438,832	2,342,940	16,781,772	8,514,233	2,307,144	10,821,377	6,554,249	2,291,664	8,845,913	6,602,783	1,577,966	8,180,749
Components of Fund Balance												
Revolving Cash	76,363		76,363	76,363		76,363	76,363		76,363	76,363		76,363
Stores	130,167		130,167	130,167		130,167	130,167		130,167	130,167		130,167
Prepaid Expenditures	2,404		2,404	2,404		2,404	2,404		2,404	2,404		2,404
Designated for:												
Econ. Uncertainties	5,518,993		5,518,993	4,854,382		4,854,382	4,768,443		4,768,443	4,797,944		4,797,944
Other Commitments : Carryover Sites	514,000		514,000	514,000		514,000	514,000		514,000	514,000		514,000
Other Commitments : Programs	502,000		502,000	502,000		502,000	502,000		502,000	502,000		502,000
Other Commitments : LCAP	560,000		560,000	560,000		560,000	560,000		560,000	560,000		560,000
Undesignated / Unappropriated	7,134,905	-	7,694,905	1,874,917	-	1,874,917	872	-	872	19,905	-	19,905
TOTAL EXPENDITURES	183,966,430			161,812,717			158,948,092			159,931,452		
3.0% Minimum Reserve	5,518,993			4,854,382			4,768,443			4,797,944		
Total Reserve (Econ, Uncertainties and Undesignated)	12,653,898			6,729,299			4,769,315			4,817,849		
Total Reserve Percentage	6.88%			4.16%			3.00%			3.01%		

PLEASANTON UNIFIED SCHOOL DISTRICT
Variance Report

Unrestricted & Restricted General Fund	Original Budget	First Interim	Second Interim	Estimated Actuals	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$26,417,509	\$26,417,509	\$26,417,509	\$26,417,509	\$ -	0.00%
REVENUE						
LCFF Sources/Property Taxes	136,857,728	136,302,653	136,262,881	136,262,881	-	0.00%
Federal Revenues	3,667,620	3,905,485	4,048,314	4,048,314	-	0.00%
Other State Revenue ¹	22,478,531	24,828,556	24,391,326	26,607,367	2,216,041	8.33%
Other Local Revenue ²	2,806,716	4,335,519	5,289,761	7,222,337	1,932,576	26.76%
TOTAL REVENUE	\$165,810,595	\$169,372,213	\$169,992,282	174,140,899	4,148,617	2.38%
EXPENDITURES						
Certificated Salaries ³	88,339,181	87,559,873	88,717,220	88,519,716	(197,504)	-0.22%
Classified Salaries ³	20,404,929	20,362,174	20,184,827	19,863,522	(321,305)	-1.62%
Employee Benefits ⁴	35,988,282	36,027,111	35,389,415	37,355,273	1,965,858	5.26%
Books and Supplies	6,512,192	10,702,490	10,759,764	11,282,658	522,894	4.63%
Services, Operating Expenses	18,480,152	20,266,881	21,603,281	22,002,887	399,606	1.82%
Capital Outlay ⁵	481,836	1,415,775	1,581,442	2,469,879	888,437	35.97%
Other Outgo	1,814,215	1,814,215	2,648,970	2,648,970	-	0.00%
Direct Support/Indirect Costs	-206,475	(206,475)	(206,475)	-206,475	-	0.00%
TOTAL EXPENDITURES	\$171,814,312	\$177,942,044	\$180,678,444	183,936,430	3,257,986	1.77%
OTHER FINANCING SOURCES						
Transfers In	600,050	180,050	150,050	159,912	(9,862)	-6.17%
Contributions	-	-	-	-	-	
Transfers Out and Other Uses ⁶	1,523,375	320,375	320,257	(118)	320,375	-271504.24%
INCOME minus EXPENSES & TRANSFERS	(6,927,042)	(8,710,156)	(10,856,369)	(9,635,737)	(1,220,632)	14.0%
ENDING FUND BALANCE	\$19,490,467	\$17,707,353	\$15,561,140	\$16,781,772	(1,220,632)	-6.9%

1. Largest portion is due to an increase to the STRS/PERS On-behalf calculation (1.9M). We don't actually receive this revenue, but this is a paper entry only

2. Increase to local donations and insurance payments that have been received

3. Adjustments to Salaries related to the COVID-19 dismissal

4. The offsetting expenditure for a paper only entry relating to the STRS/PERS On-behalf calculation

5. Expenditure related to the Harvest Park fire rebuild.

6. Ending support to Horizon - Fund 63 Enterprise Fund

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND

Sort by Job Class within Job Category

(In Full Time Equivalent (FTE))

Job Classification	UnRestricted General Fund General Purpose	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations	2020-21 Budget
Assist Superintendent	4.00	-	-	-	-	-	4.00
Superintendent	1.00	-	-	-	-	-	1.00
Academic Support	0.20	-	-	-	-	-	0.20
Apt President	0.33	-	-	-	-	0.67	1.00
Behavior Specialist	-	-	7.00	-	-	-	7.00
Counselor - K-8	12.90	-	-	-	-	0.10	13.00
Counselor 9-12	14.40	-	-	-	-	0.20	14.60
Dist Career Readiness Spec	0.50	-	-	-	-	0.50	1.00
Language Arts/History Block	33.67	0.43	-	-	0.17	0.08	34.33
Librarian	-	-	-	-	2.00	-	2.00
Mental Health Clinician	-	-	9.50	-	-	-	9.50
Nurse	3.00	-	-	-	-	-	3.00
Opportunity Class	0.33	-	-	-	-	-	0.33
Program Specialist -Special Ed	-	-	5.30	-	-	1.00	6.30
Psychologist	-	-	13.40	-	-	-	13.40
School Social Worker	3.00	-	-	-	-	-	3.00
Speech Therapist	-	-	17.50	-	-	-	17.50
Teacher	560.43	3.30	77.70	-	1.12	2.44	644.99
Teacher - Career Preparation	1.40	-	-	-	-	-	1.40
Teacher On Assignment Inst Cch	5.20	-	0.40	-	-	-	5.60
Teacher on Assignment Int Spec	1.34	9.38	-	-	1.95	2.13	14.80
Asst. Director-Clinical Svc	-	-	1.00	-	-	-	1.00
Asst. Director-Special Ed	-	-	1.00	-	-	-	1.00
Coordinator -	1.00	-	-	-	-	1.00	2.00
Coordinator I - Operations HS	2.00	-	-	-	-	-	2.00
Coordinator of PBIS	1.00	-	-	-	-	-	1.00
Coordinator-Extended Day	1.00	-	-	-	-	-	1.00
Director Assessment & Accty.	0.68	-	-	-	0.32	-	1.00
Director Elementary Curriculum	0.68	-	-	-	0.32	-	1.00
Director Human Resources	1.00	-	-	-	-	-	1.00
Director of Adult Ed and CTE	1.00	-	-	-	-	-	1.00
Director Secondary Curriculum	0.68	-	-	-	0.32	-	1.00
Director Special Education	-	-	1.00	-	-	-	1.00
Director, Student Services	1.00	-	-	-	-	-	1.00
Principal, Alternative Educati	1.00	-	-	-	-	-	1.00
Principal, Grades 6-8	3.00	-	-	-	-	-	3.00
Principal, Grades 9-12	2.00	-	-	-	-	-	2.00
Principal, K-5	9.00	-	-	-	-	-	9.00

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND

Sort by Job Class within Job Category

(In Full Time Equivalent (FTE))

Job Classification	UnRestricted General Fund General Purpose	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations	2020-21 Budget
Program Director - Tv/Tip	1.00	-	-	-	-	-	1.00
Senior Director Procure/Tech	1.00	-	-	-	-	-	1.00
Vice Principal, Alternative Ed	1.00	-	-	-	-	-	1.00
Vice Principal, Grades 6-8	6.00	-	-	-	-	-	6.00
Vice Principal, Grades 9-12	7.00	-	-	-	-	-	7.00
Vice-Principal, Grades K-5	9.00	-	-	-	-	-	9.00
Certificated Staff (FTE)	691.74	13.11	133.80	-	6.19	8.12	852.96

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND

Sort by Job Class within Job Category

(In Full Time Equivalent (FTE))

Job Classification	UnRestricted General Fund General Purpose	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations	2020-21 Budget
Account Specialist-I	2.00	-	0.75	-	-	-	2.75
Account Technician	0.95	-	0.80	-	-	-	1.75
AcctSpec-II-BudAnalyst	3.00	-	-	-	-	-	3.00
AcctSpec-II-PayRetire	3.00	-	-	-	-	-	3.00
Admin Secretary-Dist	0.26	-	-	1.00	-	-	1.26
Admin Secretary-I-Elem	9.00	-	-	-	-	-	9.00
Admin Secretary-II-High	3.00	-	-	-	-	-	3.00
Admin Secretary-I-Mid	3.00	-	-	-	-	-	3.00
Assessment Accountability Asst	1.00	-	-	-	-	-	1.00
Assessment Analyst	0.50	0.50	-	-	-	-	1.00
Campus Safety Monitor -Sec	0.75	-	-	-	5.31	-	6.06
Child Welfare & Attend Spec.	-	0.88	-	-	1.75	-	2.63
Computer Operations Technician	1.00	-	-	-	-	-	1.00
Computer Programmer	1.00	-	-	-	-	-	1.00
Custodian -I	21.20	-	-	5.30	-	-	26.50
Custodian-II	7.20	-	-	1.80	-	-	9.00
Data Entry Technician	0.50	-	-	-	-	-	0.50
District Parent Liaison	-	8.00	-	-	-	-	8.00
Executive Secretary	6.00	-	2.00	-	-	-	8.00
Graphics Specialist (240)	3.25	-	-	-	-	-	3.25
Graphics Specialist (260)	1.00	-	-	-	-	-	1.00
GroundsKeeper	-	-	-	5.00	-	-	5.00
Head Custodian-I	8.00	-	-	2.00	-	-	10.00
Head Custodian-II	2.40	-	-	0.60	-	-	3.00
Head Custodian-III	1.60	-	-	0.40	-	-	2.00
Health Care Technician	-	-	2.38	-	-	-	2.38
Health Services Assistant	-	-	-	-	6.93	-	6.93
Human Resources Analyst	2.00	-	-	-	-	-	2.00
Human Resources Sub Svcs	1.00	-	-	-	-	-	1.00
Human Resources Technician-I	3.00	-	-	-	-	-	3.00
Human Resources Technician-II	1.00	-	-	-	-	-	1.00
InstResource-PARA-II-SpecEd	-	-	10.94	-	-	-	10.94
InstResource-PARA-I-SpecEd	-	-	16.19	-	-	-	16.19
Instruct Materials Tech II	-	-	-	-	1.00	-	1.00
Instructional Asst-Classroom	2.63	-	-	-	0.75	-	3.38
Lead Graphics Specialist	1.00	-	-	-	-	-	1.00
Lead Grounds Maintenance Wrker	-	-	-	1.00	-	-	1.00
Lead Info Tech Specialist	1.00	-	-	-	-	-	1.00

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND
Sort by Job Class within Job Category
(In Full Time Equivalent (FTE))

Job Classification	UnRestricted General Fund General Purpose	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations	2020-21 Budget
Lead Library/Media Support Sp	1.00	-	-	-	-	-	1.00
Lead Maintenance Worker	-	-	-	2.00	-	-	2.00
Lead Warehouse Worker	0.80	-	-	-	-	-	0.80
Library Media Assistant-II	5.21	-	-	-	4.29	2.05	11.55
Library/Media Assistant-III	-	0.50	-	-	-	-	0.50
Mechanic	0.30	-	0.70	-	-	-	1.00
Network Computer Technician	-	-	-	-	2.00	-	2.00
Network Device Tech & Phone Sy	-	-	-	1.00	-	-	1.00
Night Lead Custodian-HS	1.60	-	-	0.40	-	-	2.00
Office Specialist II-District	2.41	-	1.00	-	-	-	3.41
Paraprofessional-III-SpecEd	-	-	17.28	-	-	-	17.28
Paraprofessional-II-SpecEd	0.44	-	38.50	-	-	-	38.94
Paraprofessional-I-SpecEd	3.19	-	33.50	-	-	-	36.69
Paraprofessional-IV-SpecEd	-	-	4.13	-	-	-	4.13
Preschool Assistant-206 Days	-	-	3.00	-	-	-	3.00
Purchasing Specialist I	2.00	-	-	-	-	-	2.00
Reading Intervention Supp Spec	-	6.75	-	-	0.75	-	7.50
Receptionist	1.00	-	-	-	-	-	1.00
Registrar	2.00	-	-	-	-	-	2.00
School Bus Driver	-	-	6.25	-	-	-	6.25
School Secretary-I-220	16.66	-	0.13	-	-	-	16.78
School Secretary-II-220	12.50	-	-	-	-	-	12.50
School Secretary-II-240	3.50	-	-	-	-	-	3.50
Site Technology Spec-I-220	6.00	-	-	-	-	0.38	6.38
Site Technology Spec-I-261	3.10	-	-	-	0.15	-	3.25
Site Technology Spec-II-261	-	-	-	-	2.00	-	2.00
Skilled Maintenance Worker	-	-	-	9.00	-	-	9.00
Sp Ed Info System Specialist	-	-	1.00	-	-	-	1.00
Student Information Specialist	1.00	-	-	-	-	-	1.00
Van Driver	-	-	0.63	-	-	-	0.63
Warehouse Delivery Driver	2.00	-	-	-	-	-	2.00
Workability Assistant	-	-	0.50	-	-	-	0.50
Workability Specialist	-	-	2.53	-	-	0.50	3.03
Youth Development Specialist	-	1.00	-	-	-	-	1.00
Admin Assistant to Supt.	2.00	-	-	-	-	-	2.00
Admin Asst to the HR As Supt.	1.00	-	-	-	-	-	1.00
Coordinator 1- Fiscal Services	1.00	-	-	-	-	-	1.00
Coordinator 1-Communications	1.00	-	-	-	-	-	1.00

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND

Sort by Job Class within Job Category

(In Full Time Equivalent (FTE))

Job Classification	UnRestricted General Fund General Purpose	Supplemental Grant	Special Education	Routine Restricted Maintenance	Categorical Programs	Donations	2020-21 Budget
Coordinator 1-HR	1.00	-	-	-	-	-	1.00
Coordinator 1-Maint &Trans	-	-	-	1.00	-	-	1.00
Coordinator 1-Technology	1.00	-	-	-	-	-	1.00
Coordinator 2 HR	1.00	-	-	-	-	-	1.00
Coordinator 2- Purchasing	1.00	-	-	-	-	-	1.00
Coordinator 2-Custodial Svcs	0.80	-	-	0.20	-	-	1.00
Director of Facilities Const	-	-	-	0.10	-	-	0.10
Director of Operations	0.10	-	0.10	0.80	-	-	1.00
Exec Director-Fiscal Services	1.00	-	-	-	-	-	1.00
Public Information Officer	1.00	-	-	-	-	-	1.00
Classified Staff (FTE)	167.84	17.63	142.29	31.60	24.93	2.93	387.20
Total Certificated & Classified Staff (FTE)	859.57	30.74	276.09	31.60	31.12	11.04	1,240.16

**Pleasanton Unified School District
FY 20/21 ADOPTED BUDGET**

Special Revenue Funds	Adult Ed Fund 11	Cafeteria Fund 13	Enterprise Fund 63	Enterprise Fund 64
BEGINNING FUND BALANCE	\$130,118	\$811,072	\$978,409	\$17,801
Revenue	\$777,499	\$4,179,460	\$3,949,950	\$0
Expenditures	\$866,416	\$4,203,962	\$4,684,486	\$0
Revenue Over (under) Expenses	(88,917)	(24,502)	(734,536)	-
Transfers In (Out)		\$30,000	(111,900)	
ENDING FUND BALANCE	\$41,201	\$816,570	\$131,973	\$17,801

Special Reserve Funds	Non-Capital Fund 17	Non-Capital PSEE Fund 17	OPEB Fund 20	Capital Fund 40	Capital Sycamore Fund 40
BEGINNING FUND BALANCE	\$ 1,067,438	\$ 299,412	\$ 6,775,678	\$ 5,081,158	\$ 7,217,081
Revenue	\$10,000	\$1,800	\$60,000	\$50,000	\$50,000
Expenditures					
Revenue Over (under) Expenses	\$10,000	\$1,800	\$60,000	\$50,000	\$50,000
Transfers In (Out)					\$ (50,000)
ENDING FUND BALANCE	\$1,077,438	\$301,212	\$6,835,678	\$5,131,158	\$7,217,081

Capital Outlay Funds	Deferred Maintenance Fund 14	Measure II Fund 21	Capital Facilities Fund 25
BEGINNING FUND BALANCE	\$11,193	\$116,316,880	\$4,584,570
Revenue	\$0	\$1,200,000	\$226,000
Expenditures	\$0	\$68,156,705	\$265,100
Revenue Over (under) Expenses	-	(66,956,705)	(39,100)
Transfers In (Out)	\$0	\$0	(6,030)
ENDING FUND BALANCE	\$11,193	\$49,360,175	\$4,539,440

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			20,000,000.00	25,301,000.00	17,733,000.00	13,487,000.00	6,345,000.00	(935,000.00)	23,899,000.00	16,943,480.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,510,000.00	2,551,000.00	6,725,000.00	4,525,000.00	4,250,000.00	6,725,000.00	4,250,000.00	4,250,000.00
Property Taxes	8020-8079		200,000.00	2,700,000.00	2,300,000.00	0.00	350,000.00	28,700,000.00	300,000.00	10,000,000.00
Miscellaneous Funds	8080-8099								424,480.00	
Federal Revenue	8100-8299					13,000.00	0.00	600,000.00	300,000.00	
Other State Revenue	8300-8599		60,000.00	200,000.00	1,750,000.00	1,700,000.00	1,500,000.00	1,600,000.00	1,200,000.00	900,000.00
Other Local Revenue	8600-8799				589,000.00			589,000.00		
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,770,000.00	5,451,000.00	11,364,000.00	6,238,000.00	6,100,000.00	38,214,000.00	6,474,480.00	15,150,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		600,000.00	7,400,000.00	7,400,000.00	7,400,000.00	7,400,000.00	7,400,000.00	7,400,000.00	7,400,000.00
Classified Salaries	2000-2999		950,000.00	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	1,800,000.00	1,800,000.00
Employee Benefits	3000-3999		1,100,000.00	2,600,000.00	2,600,000.00	2,600,000.00	2,600,000.00	2,600,000.00	2,600,000.00	2,600,000.00
Books and Supplies	4000-4999		250,000.00	250,000.00	2,500,000.00	150,000.00	150,000.00	150,000.00	100,000.00	100,000.00
Services	5000-5999		400,000.00	1,000,000.00	1,410,000.00	1,410,000.00	1,410,000.00	1,410,000.00	1,410,000.00	1,410,000.00
Capital Outlay	6000-6599		169,000.00	69,000.00						
Other Outgo	7000-7499					120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,469,000.00	13,019,000.00	15,610,000.00	13,380,000.00	13,380,000.00	13,380,000.00	13,430,000.00	13,430,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		6,000,000.00							
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910			0.00						
TOTAL BALANCE SHEET ITEMS			0.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			5,301,000.00	(7,568,000.00)	(4,246,000.00)	(7,142,000.00)	(7,280,000.00)	24,834,000.00	(6,955,520.00)	1,720,000.00
F. ENDING CASH (A + E)			25,301,000.00	17,733,000.00	13,487,000.00	6,345,000.00	(935,000.00)	23,899,000.00	16,943,480.00	18,663,480.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		18,663,480.00	9,622,480.00	24,612,480.00	12,576,478.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,000,000.00				12,422,302.00		50,208,302.00	50,208,302.00
Property Taxes	8020-8079	0.00	26,300,000.00		2,788,406.00			73,638,406.00	73,638,406.00
Miscellaneous Funds	8080-8099				424,481.00			848,961.00	848,961.00
Federal Revenue	8100-8299	100,000.00	200,000.00	533,994.00		1,400,000.00		3,146,994.00	3,146,994.00
Other State Revenue	8300-8599	1,700,000.00	2,120,000.00	1,000,004.00	11,054,871.00	700,000.00		25,484,875.00	25,484,875.00
Other Local Revenue	8600-8799	589,000.00			589,855.00			2,356,855.00	2,356,855.00
Interfund Transfers In	8910-8929				167,930.00			167,930.00	167,930.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		4,389,000.00	28,620,000.00	1,533,998.00	15,025,543.00	14,522,302.00	0.00	155,852,323.00	155,852,323.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,400,000.00	7,400,000.00	7,400,000.00	7,606,329.00			82,206,329.00	82,206,329.00
Classified Salaries	2000-2999	1,800,000.00	1,800,000.00	1,800,000.00	1,810,847.00			20,260,847.00	20,260,847.00
Employee Benefits	3000-3999	2,600,000.00	2,600,000.00	2,600,000.00	9,168,775.00			36,268,775.00	36,268,775.00
Books and Supplies	4000-4999	100,000.00	100,000.00	150,000.00	325,155.00	200,000.00		4,525,155.00	4,525,155.00
Services	5000-5999	1,410,000.00	1,610,000.00	1,500,000.00	1,500,000.00	1,059,895.00		16,939,895.00	16,939,895.00
Capital Outlay	6000-6599				100,000.00			338,000.00	338,000.00
Other Outgo	7000-7499	120,000.00	120,000.00	120,000.00	283,716.00			1,243,716.00	1,243,716.00
Interfund Transfers Out	7600-7629				30,000.00			30,000.00	30,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		13,430,000.00	13,630,000.00	13,570,000.00	20,824,822.00	1,259,895.00	0.00	161,812,717.00	161,812,717.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							6,000,000.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	6,000,000.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	6,000,000.00	
E. NET INCREASE/DECREASE (B - C + D)		(9,041,000.00)	14,990,000.00	(12,036,002.00)	(5,799,279.00)	13,262,407.00	0.00	39,606.00	(5,960,394.00)
F. ENDING CASH (A + E)		9,622,480.00	24,612,480.00	12,576,478.00	6,777,199.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								20,039,606.00	



**SB 858 RESERVE LEVEL DISCLOSURE REQUIREMENTS
2020/21 ADOPTED BUDGET**

District Name: Pleasanton Unified

Year:	Minimum Reserve Level Required	
2020-21	4,854,382	3%
2021-22	4,768,443	3%
2022-23	4,797,944	3%

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

2020-21	Total Amount	\$ 3,720,897
2021-22	Total Amount	\$ 1,576,872
2022-23	Total Amount	\$ 1,579,905

Reasons for the Reserve is Over the Minimum Required

2020-21	New revenue are subject to consideration for multiple purposes, including and not limited to negotiations, new programs, expanded programs.
2021-22	New revenue are subject to consideration for multiple purposes, including and not limited to negotiations, new programs, expanded programs.
2022-23	New revenue are subject to consideration for multiple purposes, including and not limited to negotiations, new programs, expanded programs.

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

CBO Signature

Date

Print Name