



Pleasanton

UNIFIED SCHOOL DISTRICT

2024/25 First Interim Budget Report

December 12, 2024

Board of Trustees Meeting

Business Services Memorandum

To: Board of Trustees

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

Date: 12/12/2024

Re: 2024/25 First Interim Budget Report

Executive Summary

The First Interim Report is the first of two updates to the 2024/25 Adopted Budget. The Board of Trustees is required to certify the financial condition of the District for the current and two subsequent fiscal years when the budget is adopted (June) and at the two interim reporting periods during the school year (December and March).

The First Interim Report reflects the most recent changes of the two interim reports. Since the budget was adopted on June 27, 2024, the State enacted its 2024/25 Budget, the District's financials for the prior fiscal year were closed and balances carried forward into the current year, and enrollment/staffing was finalized with the start of school. The key changes are highlighted below and details are included in the attached reports.

Key adjustments from the Adopted Budget include:

- Updates on beginning balances from the 2023/24 Unaudited Actuals and any carryover funds
- Staffing cost based on actual hires/placements
- Increased Health Benefit costs
- Incorporates projected expenditures in Prop 28 funds
- Revision to the estimated Cost of Living Adjustment (COLA) for 2025/26 from 2.93% to 2.46%, per the latest LAO report dated November 20, 2024

- Revision to budget based on actual contracted staffing (special education)
- Adjustments to local revenues
- Staffing increase for the TK program in 2025/26
- Expenditure reduction placeholder for 2025/26 and 2026/27

The First Interim Report reflects an adjusted unrestricted deficit spending of about \$2.98M, which is an improvement from the Adopted Budget. The unrestricted ending fund balance is projected at \$6.72M. The District's efforts to reduce expenditures and take advantage of strategic attritions have positively impacted our budget.

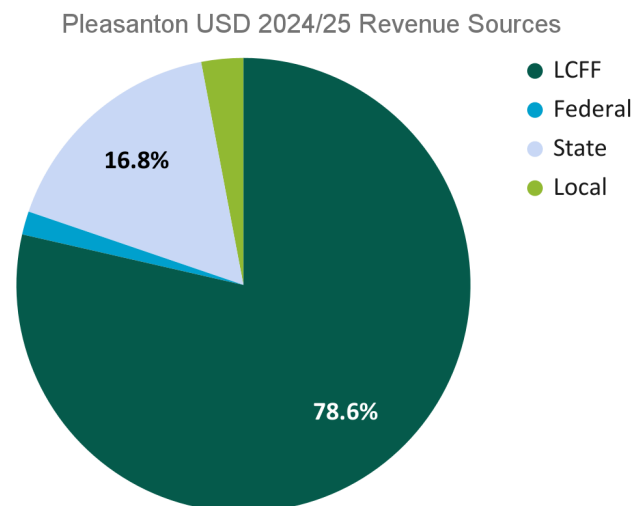
On the restricted side of the General Fund, we see increased revenues from the new Proposition 28 Art and Music for Schools, deferred revenue from the prior year, grants and local donations. The net deficit spending on the restricted funds is projected to be \$2.16M, with an ending fund balance of \$10.44M.

The 2024/25 Budget was developed to meet the minimum reserve requirement of 3.0%. This very low reserve means that any impacts to revenues or increased expenditures will adversely impact meeting that requirement.

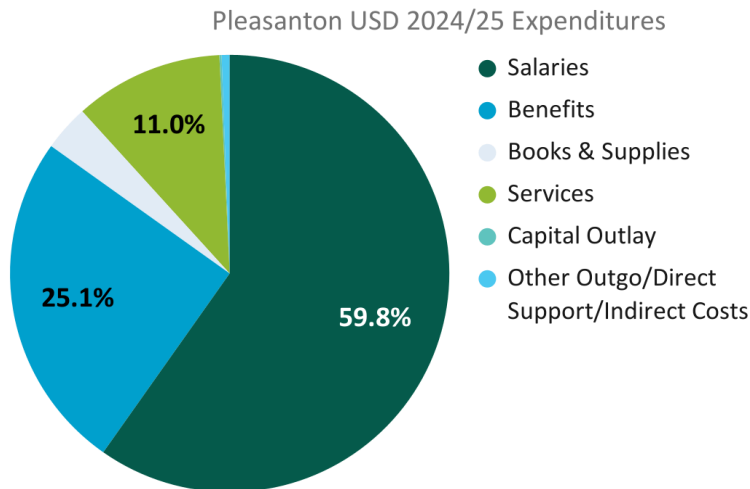
Based on the adjustments in the First Interim Report, the District **may not be able to meet the required 3% reserves for economic uncertainties** for the current fiscal year; it is

estimated that the unrestricted reserves will be at **2.94% (\$6,324,087)**. The First Interim Budget will be submitted to the Alameda County Office of Education as a **Qualified Budget**. In accordance with Resolution No. 2024-2025.08 District Commitment to Fiscal Solvency, with the corrective actions in 2025/26 and 2026/27 the District is expected to meet the required reserves rates in the following two fiscal years through 2026/27 and return to positive certification.

The District's total First Interim General Fund revenue is \$208,731,227 of which \$39,302,016 or about 18.8% is from restricted sources. The District heavily depends on State funding, with the Local Control Funding Formula (LCFF)/Property Tax making up 78.6% of the total funding. Local Property taxes make up about 62.4% of the total LCFF apportionment.



The District's total projected General Fund expenditures are \$215,454,516, which is a 6.5% decrease from last fiscal year when it peaked at about \$230M. About 84.9% of District expenditures are allocated to District personnel (salaries and benefits). This percentage has increased from prior years due to increases in salaries and medical benefits as well as the spending down of one-time funds.



Summary of First Interim Budget Adjustments

The First Interim Budget includes the following changes from the June 2024 Adopted Budget. Key changes are highlighted below (amounts are rounded and see attached variance report for details):

- \$3.90M net decrease in revenue
 - \$353K decrease in unrestricted revenues
 - \$166K decrease in LCFF funding
 - \$304K increase in other State funding
 - \$491K decrease in other Local funding
 - \$4.26M increase in restricted revenues
 - \$22K Federal prior year revenues
 - \$2.74M in Other State Revenues
 - \$1.56M 2024/25 Prop 28 estimates
 - \$250K new CTE grants
 - \$177K increase in Lottery estimates
 - \$72K Classified to Teacher Grant
 - \$1.49M increase in local funding, mainly in donations

- \$2.18M net increase in expenditures
 - \$1.13M decrease in unrestricted expenditures
 - \$630K decrease in salary and benefits costs
 - \$515K decrease in Books & Supplies and Services & Operations
 - \$3.31M increase in restricted expenditures
 - \$2.09M net decrease in salaries and benefits mainly driven by vacant special education positions - funds have been moved to Services & Operations to cover contracted staff
 - \$1.93M increase in Books and Supplies (Prop 28 and local donation expenditures)
 - \$3.84M increase in Services and Operations (Contracted staff, Outdoor education, Classified Teacher Grant, and Medi-Cal Reimbursements-MAA)
 - Contracted Staff: \$2.6M

Budget Model and Multi-Year Projection

While the annual budget and updates provide essential information for the current year's planning it is also extremely important to evaluate the District's multi-year budget planning to 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). As part of the 2022/23 Enacted Budget, the State implemented an option to use the higher of a three-year rolling average ADA (prior three fiscal year ADA) or the prior or current year ADA. The use of the three-year rolling average is extremely helpful to declining enrollment in school districts like PUSD. The State also held ADA at 2019/20 levels for two fiscal years which helped increase the average.

The 2024/25 enrollment as of the CALPADS (TK-12) date of October 3, 2024, was 13,306. The actual enrollment was about 100 students less than our projections used during the 2024/25 Adopted Budget. Based on this lower enrollment, staff has updated the LCFF funding calculation for the current and subsequent years for the First Interim.

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 staffing and programs will need to be made.

The demographic projections will be updated in January 2025. Staff will use the updated projections for the Second Interim and in the 2025/26 Budget.

PUSD Projected Enrollment and ADA (* Actual ** Projections)							
	FY 20/21*	FY 21/22*	FY 22/23*	FY 23/24*	FY 24/25*	FY 25/26**	FY 26/27**
Total Enrollment	14,464	14,077	13,874	13,685	13,300	13,300	13,160
ADA (Funding)	14,368	14,376	14,119	13,799	13,344	13,092	12,852

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

The chart below shows the key LCFF assumptions that drive funding. The 2024/25 Enacted State Budget includes the statutory 1.07% Cost of Living Adjustment (COLA) to the LCFF and other major programs outside of the LCFF. It's important to note that the total LCFF funding does not grow by the COLA rate because the funded ADA also determines the LCFF. Additionally, the COLA does not apply to the approximate \$5.6M in Economic Recovery Grant in our LCFF funding. As a result of the low COLA and declining enrollment, the net decline in LCFF funding from 2023/24 is -1.98%. In the 2024/25 Adopted Budget, the COLA for 2025/26 was projected to be 2.93%. Based on the Legislative Analyst Office's latest report (November 20, 2024), the COLA projection has been revised to 2.46%. The net growth is only 1.08% in 2025/26 and 1.23% in 2026/27. The growth in funding does not cover natural expenditure increases in fiscal years 2025/26 and 2026/27, increasing the need for further reductions.

Local Control Funding Formula Assumptions 2024/25 - First Interim			
School Year	FY 24/25	FY 25/26	FY 26/27
Enrollment	13,300	13,300	13,160
LCFF ADA Funding	13,344	13,092	12,852
COLA	1.07%	2.46%	3.10%
Unduplicated as % Enrollment	16.70%	16.94%	16.95%
Grades TK-3 \$/per Student	\$10,025	\$10,272	\$10,590
Grades 4-6 \$/per Student	\$10,177	\$10,427	\$10,751
Grades 7-8 \$/per Student	\$10,478	\$10,736	\$11,069
Grades 9-12 \$/per Student	\$12,144	\$12,443	\$12,828
K-3 Grade Span Adj \$/per Student	\$1,043	\$1,069	\$1,102
9-12 Grade Span Adj \$/per Student	\$316	\$324	\$334

Local Control Funding Formula Assumptions 2024/25 - First Interim			
School Year	FY 24/25	FY 25/26	FY 26/27
Enrollment	13,300	13,300	13,160
LCFF ADA Funding	13,344	13,092	12,852
TK Add on \$/Student	\$3,077	\$3,153	\$3,250
TOTAL EST LCFF Funding - unrestricted	\$ 162,835,224	\$ 164,591,233	\$ 166,608,731
Net Impact on LCFF Funding	-1.98%	1.08%	1.23%

PUSD LCFF - Unrestricted Breakdown for 2024/25

PUSD LCFF for 2024/25	
Base Grant	\$145,516,859
Grade Span Adjustment	\$5,067,768
Supplemental Grant	\$5,029,526
Home to School Transportation (Special Education)	\$758,990
Transitional Kindergarten	\$883,037
Economic Recovery Target*	\$5,579,044
Total	\$162,835,224

* No COLA Adjustment

- **Other Ongoing State Funding**

The District receives additional State funding outside of the LCFF. The two main funding sources are the Lottery and the Mandated Block Grant. For the Lottery, the estimated revenue is \$273 per ADA (\$191 unrestricted and \$82 restricted). The current rate for the Mandated Block Grant is \$38.21 per ADA for grades TK-8 and \$73.62 per ADA for grades 9-12.

SELPA Funding

The District projects to receive \$14.2M in funding for our students in Special Education from the State and Federal government. Total projected Special Education expenditures are \$43.8M and the unrestricted general fund contributes \$28.78M to cover Special Education costs.

The Enacted State 2024/25 Budget, included an increase to the base SELPA from \$887.40 per ADA to \$896.89 per ADA, including the 1.07% COLA.

Expanded Learning Opportunities Program (ELOP)

In 2021/22 the State initiated the ELOP to support TK-6 grade unduplicated students (English learners, unhoused, foster youth, and low socio-economic students) with extended after-school academic support. These funds are restricted in nature and must be spent on allowable ELOP expenditures. The estimated funding per TK-6 unduplicated student is estimated at \$1,579. The estimated funding for 2024/25 is \$2M.

Proposition 28 Art and Music Funding

On November 8, 2023, voters also approved Proposition 28, which provides ongoing funds to schools for art and music. 2023/24 was the initial year of funding. Detailed information and audit guidelines were not developed until Spring 2024. The District has three years to spend the funding received in each year. Currently, the schools have developed plans for those expenditures and the District will provide an annual report to the Board. PUSD allocation for all the schools is estimated to be about \$1.56M for 2024/25. These funds are restricted and will be audited annually.

State's on Behalf STRS Contribution

The Other State revenues also include revenues for the State's share of contribution to the employee pension (STRS). These contributions are only an accounting function as the revenue and expenditures are included in our books with no actual revenues being received or expended. This artificially inflates both our revenues and expenditures by about \$9.25M.

Tri-Valley Regional Occupational Program (TVROP)

PUSD, Dublin USD and Livermore Valley JUSD, participate in the TVROP. PUSD's annual financial contribution is \$1.5M to TVROP. The District receives about \$1.2M in CTEIG grants that support our programs in CTE. PUSD students can take career-technical classes as high school juniors and seniors (some sophomores) at various Tri-Valley locations. TVROP provides elective courses that satisfy A-G requirements for UC and CSU, college credit through partnerships with local community colleges, preparation for college and careers through rigorous and relevant instruction, hands-on learning and internships, and instruction by industry professionals. TVROP also manages the Middle College where PUSD students can attend Los Positas College beginning in their junior year.

- **One-time State Funding**

- **Art, Music, and Instructional Materials Discretionary (AMIM) 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. On April 27, 2023, the Board approved the District's multi-year plan to spend the \$8.95M allocation. This allocation was reduced to \$8,635,063. Due to a variety of financial factors, the funds have been redirected to cover allowable expenses. Staff estimates that as of the end of the fiscal year about \$479K will remain in this grant. The remaining funds will be spent on allowable expenses and be exhausted in 2025/26.

- **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 providing additional academic services to students. On April 27, 2023, staff presented its multi-year plan to the Board to spend the \$5.375M allocation. In the 2023/24 Enacted Budget the grant amount was reduced to \$4,605,886. PUSD fully expended those funds in the 2023/24 fiscal year.

- **Federal**

Projected ongoing revenues for 2024/25 from all Federal programs is about \$3.46M. The Special Education portion is approximately \$2.6M, and revenues from Title I, II, III and other programs is about \$860K.

- **Staffing**

During the budget development process in 2024/25, the District underwent a staffing review. Reductions/right-sizing were identified in certificated, classified, and management positions. In addition to planned reductions, there have been some strategic attritions in management as positions have been vacated. The First Interim reflects the most updated information based on actual positions hired and current vacancies. Compared to the 2023/24 (Second Interim), there have been about 40 FTE reductions.

General Fund Staffing (FTE)

Fiscal Year	2023-24	2024-25
Classified	475.2	472.3
Certificated	781.3	753.3
Management Subtotal	84.53	74.53
Total	1341.01	1300.2

As of October 31, 2024, there are about 26.04 FTE vacancies in certificated, mainly in special education, that have been backfilled with contracted employees and about 40.41 FTE in classified positions, mainly in special education. The salaries budget has been adjusted to reflect vacancies filled by contracted staff.

Staffing adjustments have also been incorporated into the 2025/26 budget to account for TK growth and the 20:2 staffing requirement that will go into effect in 2025/26 in TK. The growth and lower staffing requirement will increase staffing by

an estimated six teachers and six aides.

- **Salaries**

Salaries and benefits make up approximately 84-90% 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. Beyond that, CSEA positions receive longevity increases every five years. Based on historical data, the District has budgeted (1.12% and 2.59%) in salary increases for step/column movement of staff for certificated and classified staff, respectively.

Over the past several years, we have observed increased costs related to leaves, absences, and substitute teacher costs for various reasons, including the pandemic. Due to the staffing shortage, we increased the rates for substitute teachers to ensure we attract them. In 2024/25 these rates were adjusted downward as the pandemic effects have eased. The rates are higher than before the pandemic and are competitive with surrounding districts.

Compensation

The First Interim Budget includes the negotiated salary compensation for APT and CSEA for 2023/24. The First Interim has been adjusted to increase the salary and benefit costs to reflect the District's "me too" clause in the collective bargaining units for CSEA, pending Board approval.

Compensation is a mandatory subject of bargaining, and any compensation changes negotiated with the bargaining units require Board approval to become effective. Approved compensation increases generally reflect the District's consideration of the factors identified in Government Code Section 3548.2, including the interests and welfare of the public and the District's financial ability to pay, total compensation comparability with similar districts, and the Consumer Price Index.

Based on the 1.07% COLA in 2024/25 (which does not cover the normal cost increases, loss of LCFF funding due to lower enrollment, and deficit spending), no additional compensations have been allocated in the budget for 2024/25, and in the multi-year budget.

In 2024/25, increasing compensation by 1% would cost about \$1.6M for all units (APT, CSEA, and Management). Based on the current deficit spending and the

need to make significant reductions in 2025/26 and 2026/27, any additional compensation increase would need to be balanced with additional revenues and/or reductions. Additionally, the District will also need to seek advance approval from Alameda County of Office for any compensation increases as the budget is now in a Qualified status (Reserves may be below 3%).

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 payment of the obligation is July 2026. The District is realizing savings by hiring new staff that are earlier in their career and non-replacement. Staff plans to do further analysis to determine actual savings versus projections. Starting in 2023, we have utilized the Art, Music, and Instructional Materials Discretionary Block Grant to pay the annual costs.

- **Benefits and Pension Cost**

The District participates in two State pensions: the California State Teachers' Retirement System (CalSTRS) for credentialed personnel and the California Public Employees' Retirement System (CalPERS) for non-credentialed personnel. Certificated salaries, which are subject to CalSTRS, make up approximately half of total District expenditures and almost 80% of total salaries.

Since 2014/15 the rate for CalSTRS Employer Contribution per Assembly Bill 1469 has risen from 8% to 19.1%. CalPERS Employer Contribution rate has also been increasing to ensure the long-term stability of that pension program. CalPERS rates can be adjusted annually and are currently at 27.05%. Currently, these rates are projected to remain stable for CalSTRS and slight increases for CalPERS. Rate changes can occur based on economic conditions and the pension systems need to ensure long-term solvency. These pension systems provide unique benefits and deferred compensation to staff but reduce our ability to provide greater compensation in salaries as compared to the private employers that generally don't have these obligations.

Actual and Projected Employer Contribution Rates

Pension Program	2024/25	2025/26*	2026/27*
CalSTRS Employer Rates (Approx)	19.10%	19.10%	19.10%
CalPERS Employers Rates (Approx)	27.05%	27.60%	28.00%

* Projection

In addition to the employer and employee, the State contributes to the CalSTRS pension program on behalf of the employees. The State requires school districts to book both the revenue contribution and expenditure in our budget. This artificially inflates both our revenues and expenditures by about \$9.25M.

Health and Welfare Benefits

The District provides health and welfare benefits to its staff. Employees in the CSEA bargaining unit and management receive contributions towards medical coverage for its benefit plans for a not to exceed amount of \$12,256 annually (enough to cover a single Kaiser rate for 2024). CSEA negotiated as part of their "me-too" portion for 2023/24 to apply that to increase benefits starting in January 2025 by \$1,098 annually.

Starting in January 2024, the District increased its contribution towards medical Members of APT who select the district-provided medical plans from \$5,000 to \$12,256. These increased benefits resulted in increased participation from our certificated staff starting in January 2025. Usage increased from 34% to 44%. This increased usage has been captured in the First Interim and multi-year budget.

Staff that choose non-district medical plans are eligible for cash-in-lieu options. Adjustments are made to coverage and compensation based on FTE. The budget includes these costs in the multi-year projections.

Other Post Employment Benefits (OPEB)

In addition to the STRS and PERS pensions, the District offers additional medical benefits for retiring employees who meet certain requirements when they retire with PUSD. These additional benefits are paid for a period of time or until the employee reaches 65 years of age. These additional benefits are paid by PUSD directly. The current annual cost for the post-retirement is about \$1.4M. In 2020/21, the District established a CERBT Trust Fund to reduce our unfunded liability and moved about \$6.5M into this fund. The goal was to grow it and help pay the annual OPEB costs.

Due to the current fiscal crisis, the District tapped into the principal of this fund to pay for the OPEB costs in 2023/24. In the First Interim, the budget has been adjusted to only utilize the estimated earnings to pay for a portion of the annual OPEB cost. For Fiscal 2024/25, this contribution is estimated at \$500,000 and thereafter reduced to \$250,000 annually based on historical rates of return on the CERBT fund.

Reductions

As part of the 2024/25 Adopted Budget, the District followed through with significant reductions of about \$7.6M, one-time budgetary adjustments, and ongoing revenue adjustments. These budgetary adjustments, while stabilizing the budget for 2024/25 will not be enough and will require further revenue and/or reductions in the 2025/26 and

2026/27 budgets in order to ensure fiscal solvency.

Starting in May of 2024, the District established a Budget Advisory Committee (BAC) to identify potential revenues and reductions. The ACOE conditionally approved the 2024/25 Budget requiring the Board to pass a resolution committing to needed reduction and fiscal solvency. The Board passed Resolution 2024-2025.08 on September 26, 2024. In addition to the work of the BAC, the District has held over 40 meetings with the staff and community to discuss our challenges and seek input on how to address them. We have received valuable feedback from this process. Based on the work of the BAC and with input from the staff and community, the Executive Cabinet is developing a detailed list of revenue and reduction options that will be presented to the Board in January 2025. The Board will then approve various resolutions to approve reductions in staffing. These steps must be taken to ensure that the District can implement the needed reductions for 2025/26 and remain solvent.

The below placeholder reductions amounts are based on achieving the minimum required 3% reserve level. To increase the reserve level or provide additional dollars for other expenditures will require additional reductions and/or revenues. The estimated additional reductions and/or revenues to increase our reserves by 1% is estimated at \$2.15M.

The First Interim Budget includes the following revenues and reduction placeholders:

- **Revenue Adjustments**
 - 2024/25: Decreased local revenue from the CERBT Trust fund from \$1.24M to \$500,000
 - 2025/26: Increase local revenue by \$500,000 from lease/rentals and decrease CERBT Trust fund to \$250,000 for a net revenue of \$750,000
 - 2026/27: Increase local revenues by \$100,000 from lease/rentals
- **Reductions**
 - 2025/26: Ongoing reduction placeholder of \$5,561,800
 - 2026/27: Ongoing reductions placeholder of \$222,466
- **Transfer In**
 - Increase contribution from Fund 63 (Kids Club/STEAM) by \$500,000 from \$1.5M to \$2.0M
 - Increase contribution from Fund 63 (Kids Club/STEAM) by \$250,000 from \$2.0M to \$2.25M

Multi-Year Projection Reserves

This First Interim Report projects an ending fund balance of \$17,160,616 of which \$10,444,988 are restricted. The projected total reserve (economic uncertainty) is 2.94%

of total expenditures for 2024/25. At the unaudited actuals for 2023/24 the reserves level was 4.01%. To maintain the minimum 3% reserve, the district will need to make \$5.56M of reductions in 2025/26 and another \$222K in 2026/27.

Fiscal Year	2024/25	2025/26	2026/27
Total Reserves* % of Expense	2.94%	3.00%	3.01%
Unrestricted Operating Surplus/Deficit	(\$2.98M)	\$94,936	\$104,613
Projected Reserve Totals	\$6,342,087	\$6,470,443	\$6,575,055

* Economic Uncertainty and Undesignated/Unassigned

A 3% reserve represents about 10 days of our operating expenses.

Summary of Restricted Ending Fund Balance

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

Restricted Programs Total	\$10,444,988
Expanded Learning Opportunities Program	\$275,871
Other Restricted Federal	\$3,063
Early Education: UPK Planning and Implementation	\$562,188
Educator Effectiveness	\$68,238
Lottery: Instructional Materials	\$632,079
Governor's CTE Initiative	\$45,000
Special Education	\$1,521,019
Special Ed: Infant Discretionary Funds	\$2,401
Special Education Early Intervention Preschool Grant	\$47,408
Arts and Music in Schools (Proposition 28)	\$3,184,230
Child Nutrition: Food Service Staff Training Funds	\$14,070
Dual Enrollment Opportunities	\$134,400
A-G Access/Success Grant	\$71,366
A-G Learning Loss Mitigation Grant	\$61,761
Other Restricted State	\$119,749
Ongoing & Major Maintenance Account (RMA)	\$3,053,265
Other Restricted Local	\$648,880

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, Adult Education, Facilities, Developer Fees, Bond Program, and Other Post Employment Benefits. The details of the funds are attached in the appendix.

Conclusion

The District's First Interim Budget will be submitted as a Qualified Budget to the State, which indicates that we may not be able to meet the required 3% reserve in the current or two subsequent years. This is an important red flag signifying that the District must continue its fiscal tightening and follow through with budgetary reductions in 2025/26. Steps taken last year and continued by staff have resulted in improved fiscal conditions requiring fewer reductions in 2025/26 than projected into the fall of 2024. The Board should consider larger reductions than the minimum required to achieve the 3% reserve. The best practice is to have a reserve of about 10%, allowing the District greater flexibility to weather economic downturns and emergencies.

In addition to reductions, the District must find ways to increase revenues. The Budget Advisory Committee and staff have developed short and medium-term options that should be seriously considered. Every effort must be taken to ensure reliable ongoing revenues to maintain our educational programs. The District must look at local sources of ongoing revenues.

The Governor will release the initial State Budget for 2025/26 in the coming month. We expect a stable school budget proposal from the State with no major reductions or new revenues. Staff will bring forward options for reductions for the Board's consideration and action in the new year. To ensure we return to Positive Certification, we must follow through with the needed reductions to ensure fiscal solvency.

Attachments

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

Attachment A - Multi-Year Budget

PLEASANTON UNIFIED - FY24 FIRST INTERIM												
Description	2023/2024			2024/2025			2025/2026			2026/2027		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUE												
LCFF	166,121,001	1,178,694	167,299,695	162,835,224	1,177,874	164,013,098	164,591,233	1,177,874	165,769,107	166,608,731	1,177,874	167,786,605
Federal	0	3,747,754	3,747,754	0	3,462,134	3,462,134		3,462,134	3,462,134		3,462,134	3,462,134
State	3,979,138	30,395,648	34,374,786	3,380,204	31,638,460	35,018,664	3,380,204	31,581,235	34,961,439	3,380,204	30,963,917	34,344,121
Local	4,576,680	6,112,173	10,688,853	3,213,783	3,023,548	6,237,331	3,463,783	3,023,548	6,487,331	3,563,783	3,023,548	6,587,331
TOTAL REVENUE	174,676,819	41,434,270	216,111,089	169,429,211	39,302,016	208,731,227	171,435,220	39,244,791	210,680,011	173,552,718	38,627,473	212,180,191
EXPENDITURES												
Certificated Salaries	82,969,360	22,677,030	105,646,390	79,497,083	18,654,790	98,151,873	81,244,850	20,230,724	101,475,574	79,343,657	20,457,308	99,800,964
Certificated Salaries Reductions							-2,780,000		-2,780,000		-110,000	-110,000
Classified Salaries	16,573,191	14,868,973	31,442,164	16,427,089	14,175,357	30,602,446	17,070,892	15,142,499	32,213,390	15,894,157	15,534,689	31,428,847
Classified Salaries Reductions							-1,578,000		-1,578,000		-64,000	-64,000
Benefits	29,067,336	24,504,714	53,572,051	28,977,361	25,183,054	54,160,415	30,663,883	26,132,330	56,796,212	29,902,243	26,329,537	56,231,780
Benefits Reductions							-1,203,800		-1,203,800		-48,466	-48,466
Books & Supplies	2,013,906	2,706,264	4,720,170	2,608,610	4,705,650	7,314,260	2,608,610	4,705,650	7,314,260	2,608,610	4,705,650	7,314,260
Services, Other Operating Expenses	12,352,591	20,027,145	32,379,736	12,102,513	11,507,961	23,610,474	12,586,614	8,859,361	21,445,975	13,090,078	8,859,361	21,949,439
Capital Outlay	115,737	929,424	1,045,161	70,500	276,844	347,344	70,500	276,844	347,344	70,500	276,844	347,344
Other Outgo	1,638,309	240,031	1,878,340	1,536,145	180,000	1,716,145	1,597,591	180,000	1,777,591	1,661,494	180,000	1,841,494
Direct Support/Indirect Costs	-2,725,489	2,479,444	-246,045	-2,132,231	1,683,790	-448,441	-2,132,231	1,683,790	-448,441	-2,132,231	1,683,790	-448,441
TOTAL EXPENDITURES	142,004,942	88,433,026	230,437,967	139,087,070	76,367,446	215,454,516	138,148,908	77,211,197	215,360,105	140,216,043	78,027,179	218,243,222
EXCESS OF REVENUES OVER EXPENDITURES	32,671,878	-46,998,756	-14,326,878	30,342,141	-37,065,430	-6,723,289	33,286,312	-37,966,406	-4,680,094	33,336,675	-39,399,706	-6,063,031
OTHER FINANCING SOURCES/USES												
Transfers In	1,556,533	0	1,556,533	1,580,000	0	1,580,000	2,080,000	0	2,080,000	2,330,000	0	2,330,000
Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
Sources												
Uses												
Contributions to Restricted Programs	-38,611,198	38,611,198	0	-34,904,301	34,904,301	0	-35,271,349	35,271,349	0	-35,562,063	35,562,063	0
Special Education	-31,959,291	31,959,291	0	-28,783,514	28,783,514	0	-29,071,349	29,071,349	0	-29,362,063	29,362,063	0
Restricted Routine Repair	-6,651,906	6,651,906	0	-6,120,787	6,120,787	0	-6,200,000	6,200,000	0	-6,200,000	6,200,000	0
Other Restricted												
TOTAL OTHER FIN. SOURCE/USES	-37,054,665	38,611,198	1,556,533	-33,324,301	34,904,301	1,580,000	-33,191,349	35,271,349	2,080,000	-33,232,063	35,562,063	2,330,000
NET INCREASE (DECREASE) IN FUND BALANCE	-4,382,787	-8,387,558	-12,770,345	-2,982,160	-2,161,129	-5,143,289	94,963	-2,695,057	-2,600,094	104,613	-3,837,644	-3,733,031
Beginning Fund Balance	14,080,577	20,993,673	35,074,250	9,697,790	12,606,115	22,303,905	6,715,630	10,444,986	17,160,616	6,810,593	7,749,929	14,560,522
Other Adjustment												
Audit Adjustments												
Other Restatements												
ENDING BALANCE, JUNE 30	9,697,790	12,606,115	22,303,905	6,715,630	10,444,986	17,160,616	6,810,593	7,749,929	14,560,522	6,915,205	3,912,285	10,827,491
COMPONENTS OF FUND BALANCE												
Revolving Cash	40,150	0	40,150	40,150		40,150	40,150		40,150	40,150		40,150
Stores	402,914	0	402,914	333,393		333,393	300,000		300,000	300,000		300,000
Prepaid Expenditures	6,358	764	7,122	0		0	0		0	0		0
General Reserve												
Legally Restricted Balances		12,605,349	12,605,349		10,444,986	10,444,986		7,749,929	7,749,929		3,912,285	3,912,285
Designated for:												
Economic Uncertainties	6,913,139		6,913,139	6,463,635		6,463,635	6,460,803		6,460,803	6,547,297		6,547,297
Undesignated / Unappropriated	2,335,229		2,335,231	-121,548		-121,548	9,640		9,640	27,759		27,759
TOTAL EXPENDITURES	230,437,967			215,454,516			215,360,105			218,243,222		
Adjusted Total Expenditures	230,437,967			215,454,516			215,360,105			218,243,222		
3.00% Minimum Reserve	6,913,139			6,463,635			6,460,803			6,547,297		
Over (Under) reserves	2,335,229			-121,548			9,640			27,759		
	1.01%			-0.06%			0.00%			0.01%		
Total Reserve (Economic Uncertainty and Undesignated/Unappropriated)	9,248,368			6,342,087			6,470,443			6,575,055		
Reserves as a Percentage of Expenditures	4.01%			2.94%			3.00%			3.01%		

PLEASANTON UNIFIED SCHOOL DISTRICT
Variance Report - 2024/25

Unrestricted & Restricted General Fund	Original Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$ 22,303,904	\$ 22,303,904	\$ 22,303,904	\$ 22,303,904	\$ 22,303,904		
REVENUE							
LCFF Sources/Property Taxes	\$ 164,179,580	\$ 164,013,098				\$ (166,482)	-0.10%
Federal Revenues	\$ 3,440,056	\$ 3,462,134				\$ 22,078	0.64%
Other State Revenue (1)	\$ 31,972,329	\$ 35,018,664				\$ 3,046,335	8.70%
Other Local Revenue (2)	\$ 5,236,308	\$ 6,237,331				\$ 1,001,023	16.05%
TOTAL REVENUE	\$ 204,828,273	\$ 208,731,227	\$ -	\$ -	\$ -	\$ 3,902,954	1.87%
EXPENDITURES							
Certificated Salaries (3)	\$ 99,822,322	\$ 98,151,873				\$ (1,670,449)	-1.70%
Classified Salaries (3)	\$ 30,944,676	\$ 30,602,446				\$ (342,230)	-1.12%
Employee Benefits (3)	\$ 54,866,719	\$ 54,160,415				\$ (706,304)	-1.30%
Books and Supplies (4)	\$ 5,484,322	\$ 7,314,260				\$ 1,829,938	25.02%
Services, Operating Expenses (5)	\$ 20,644,815	\$ 23,610,474				\$ 2,965,659	12.56%
Capital Outlay	\$ 295,500	\$ 347,344				\$ 51,844	14.93%
Other Outgo	\$ 1,657,062	\$ 1,716,145				\$ 59,083	3.44%
Direct Support/Indirect Costs	\$ (442,798)	\$ (448,441)				\$ (5,643)	1.26%
TOTAL EXPENDITURES	\$ 213,272,618	\$ 215,454,516	\$ -	\$ -	\$ -	\$ 2,181,898	1.01%
OTHER FINANCING SOURCES							
Transfers In	\$ 1,580,000	\$ 1,580,000				\$ -	0.00%
Contributions	\$ -	\$ -				\$ -	
Transfers Out and Other Uses	\$ -	\$ -				\$ -	
INCOME minus EXPENSES & TRANSFERS	\$ (6,864,345)	\$ (5,143,289)				\$ 1,721,056	-33.46%
ENDING FUND BALANCE	\$ 15,439,559	\$ 17,160,615	\$ 22,303,904	\$ 22,303,904	\$ 22,303,904	\$ 1,721,056	10.03%

- 1 2024/25 Proposition 28 estimated funding added, increased lottery estimates, and new state grants
- 2 Adding to funds for Local Revenue as received
- 3 Strategic attrition, hard to fill Special Education positions moved to contracted services, negotiated increases in salaries and benefits
- 4 Books & Supplies increase - Proposition 28 expenditures beginning, budgeting of donation accounts
- 5 Contracted staff, Outdoor Education, Classified to Teacher Grant, and MAA

Unrestricted General Fund	Original Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$ 9,697,791	\$ 9,697,791	\$ 9,697,791	\$ 9,697,791	\$ 9,697,791		
REVENUE							
LCFF Sources/Property Taxes	\$ 163,001,706	\$ 162,835,224				\$ (166,482)	-0.10%
Federal Revenues	\$ -	\$ -				\$ -	
Other State Revenue	\$ 3,076,198	\$ 3,380,204				\$ 304,006	8.99%
Other Local Revenue	\$ 3,704,452	\$ 3,213,783				\$ (490,669)	-15.27%
TOTAL REVENUE	\$ 169,782,356	\$ 169,429,211	\$ -	\$ -	\$ -	\$ (353,145)	-0.21%
EXPENDITURES							
Certificated Salaries	\$ 79,714,173	\$ 79,497,083				\$ (217,090)	-0.27%
Classified Salaries	\$ 16,514,070	\$ 16,427,089				\$ (86,981)	-0.53%
Employee Benefits	\$ 29,303,008	\$ 28,977,361				\$ (325,647)	-1.12%
Books and Supplies	\$ 2,704,392	\$ 2,608,610				\$ (95,782)	-3.67%
Services, Operating Expenses	\$ 12,521,537	\$ 12,102,513				\$ (419,024)	-3.46%
Capital Outlay	\$ 70,500	\$ 70,500				\$ -	0.00%
Other Outgo	\$ 1,477,062	\$ 1,536,145				\$ 59,083	3.85%
Transfers of Indirect Costs	\$ (2,084,990)	\$ (2,132,231)				\$ (47,241)	2.22%
TOTAL EXPENDITURES	\$ 140,219,752	\$ 139,087,070	\$ -	\$ -	\$ -	\$ (1,132,682)	-0.81%
OTHER FINANCING SOURCES							
Transfers In/Out	\$ 1,580,000	\$ 1,580,000				\$ -	0.00%
Other Sources/Uses							
Contributions	\$ (34,904,301)	\$ (34,904,301)				\$ -	0.00%
Categorical Programs							
Special Education	\$ (28,783,514)	\$ (28,783,514)				\$ -	0.00%
Restricted Routine Repair	\$ (6,120,787)	\$ (6,120,787)				\$ -	0.00%
Transfers Out and Other Uses	\$ -					\$ -	
TOTAL - OTHER FINANCING	\$ (33,324,301)	\$ (33,324,301)	\$ -	\$ -	\$ -	\$ -	0.00%
INCOME minus EXPENSES & TRANSFERS	\$ (3,761,697)	\$ (2,982,160)	\$ -	\$ -	\$ -	\$ 779,537	-26.14%
ENDING FUND BALANCE	\$ 5,936,094	\$ 6,715,631	\$ 9,697,791	\$ 9,697,791	\$ 9,697,791	\$ 779,537	11.61%

Restricted General Fund	Original Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals	Increase / (Decrease)	Percentage
BEGINNING FUND BALANCE	\$ 12,606,113	\$ 12,606,113	\$ 12,606,113	\$ 12,606,113	\$ 12,606,113		
REVENUE							
LCFF Sources/Property Taxes	\$ 1,177,874	\$ 1,177,874				\$ -	0.00%
Federal Revenues	\$ 3,440,056	\$ 3,462,134				\$ 22,078	0.64%
Other State Revenue	\$ 28,896,131	\$ 31,638,460				\$ 2,742,329	8.67%
Other Local Revenue	\$ 1,531,856	\$ 3,023,548				\$ 1,491,692	49.34%
TOTAL REVENUE	\$ 35,045,917	\$ 39,302,016	\$ -	\$ -	\$ -	\$ 4,256,099	10.83%
EXPENDITURES							
Certificated Salaries	\$ 20,108,149	\$ 18,654,790				\$ (1,453,359)	-7.79%
Classified Salaries	\$ 14,430,606	\$ 14,175,357				\$ (255,249)	-1.80%
Employee Benefits	\$ 25,563,711	\$ 25,183,054				\$ (380,657)	-1.51%
Books and Supplies	\$ 2,779,930	\$ 4,705,650				\$ 1,925,720	40.92%
Services, Operating Expenses	\$ 8,123,278	\$ 11,507,961				\$ 3,384,683	29.41%
Capital Outlay	\$ 225,000	\$ 276,844				\$ 51,844	18.73%
Other Outgo	\$ 180,000	\$ 180,000				\$ -	0.00%
Direct Support/Indirect Costs	\$ 1,642,192	\$ 1,683,790				\$ 41,598	2.47%
TOTAL EXPENDITURES	\$ 73,052,866	\$ 76,367,446	\$ -	\$ -	\$ -	\$ 3,314,580	4.34%
OTHER FINANCING SOURCES							
Transfers In	\$ -	\$ -				\$ -	
Contributions	\$ 34,904,301	\$ 34,904,301				\$ -	0.00%
Categorical Programs*						\$ -	
Special Education	\$ -	\$ 28,783,514				\$ 28,783,514	100.00%
Restricted Routine Repair	\$ -	\$ 6,120,787				\$ 6,120,787	100.00%
Transfers Out and Other Uses						\$ -	
INCOME minus EXPENSES & TRANSFERS	\$ (3,102,648)	\$ (2,161,129)				\$ 941,519	-43.57%
ENDING FUND BALANCE	\$ 9,503,465	\$ 10,444,984	\$ 12,606,113	\$ 12,606,113	\$ 12,606,113	\$ 941,519	9.01%

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND (010)

FY 24-25 1st Interim Budget

2024/25 First Interim Position Report - General Fund

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maint	Categorical Programs	Donations/ Outside Billing	2024-25 1st Interim	2024-25 Adopted	Increase (Decrease)	Comments
Superintendent (Interim)	1.00	-	-	-	-	-	1.00	1.00	-	
Deputy Superintendent	1.00	-	-	-	-	-	1.00	1.00	-	
Assist Superintendent	1.00	-	-	-	-	-	1.00	1.00	-	
Sr. Dir. SPED	-	-	1.00	-	-	-	1.00	2.00	(1.00)	Removed SELPA funded position
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	-	-	1.00	-	-	-	1.00	2.00	(1.00)	Removed SELPA funded position
Coor HR/Induction	-	-	-	-	1.00	-	1.00	1.00	-	
Coor Operations HS	2.00	-	-	-	-	-	2.00	2.00	-	
Coor Early Literacy & Numeracy	-	-	-	-	-	-	-	1.00	(1.00)	
Coor Student Services	1.00	-	-	-	-	-	1.00	2.00	(1.00)	1 FTE Reduction
Coor Equity & Access	0.20	-	0.80	-	-	-	1.00	1.00	-	
Coor Projects, ROP, Summer	1.00	1.00	-	-	-	-	2.00	3.00	(1.00)	Removed Middle College
Principal Elem	9.00	-	-	-	-	-	9.00	9.00	-	
Vice Principal Elem	8.00	-	-	-	-	-	8.00	9.00	(1.00)	VP Reduction
Principal Middle S	3.00	-	-	-	-	-	3.00	3.00	-	
Vice Principal Middle & Alter Ed	6.00	-	-	-	-	-	6.00	6.00	-	
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 Supervisors -SPED	-	-	3.00	-	-	-	3.00	4.00	(1.00)	24/25 Reduction
Subtotal CE-MG & Cabinet	47.15	1.00	9.80	-	1.05	-	59.00	66.00	(7.00)	
Apt President	0.32	-	-	-	-	0.68	1.00	1.00	-	
Assistive Tech Spec	-	-	1.00	-	-	-	1.00	-	1.00	
Augment Altern Comm Specialist	-	-	2.00	-	-	-	2.00	2.00	-	
Behavior Specialist	-	-	3.00	-	-	2.00	5.00	4.00	1.00	
Counselor 9-12	13.60	-	-	-	1.00	0.40	15.00	17.00	(2.00)	
Counselor K-8	16.40	-	-	-	0.40	-	16.80	16.00	0.80	
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	4.80	-	-	-	-	-	4.80	4.80	-	
Program Specialist	-	-	-	-	-	1.00	1.00	1.00	-	
Psychologist	-	-	18.15	-	-	-	18.15	18.15	-	
School Social Worker	1.20	3.00	-	-	-	0.80	5.00	5.00	-	
Speech Therapist	-	-	17.55	-	-	-	17.55	17.55	-	
Student Assist Prog Spec	-	-	-	-	-	1.60	1.60	1.60	-	
Teacher CTE	21.90	-	-	-	-	2.40	24.30	25.06	(0.76)	
Teacher	489.15	1.17	-	-	4.24	0.08	494.64	483.33	11.30	
Teacher SPED	-	-	82.60	-	-	-	82.60	81.80	0.80	
Teacher Music, Sci, PE	25.77	-	-	-	-	-	25.77	28.00	(2.23)	
TOSA	3.89	12.37	1.00	-	0.20	1.65	19.10	18.40	0.70	
TOSA Coach	-	-	-	-	2.00	-	2.00	2.00	-	
Subtotal APT	579.23	16.84	138.30	-	7.84	11.11	753.31	742.70	10.61	
Certificated Staff (FTE)	626.38	17.84	148.10	-	8.89	11.11	812.31	808.70	3.61	
Assist Superintendent	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	-	
Dir. HR	1.00	-	-	-	-	-	1.00	1.00	-	
Coor Benefit & Risks	1.00	-	-	-	-	-	1.00	1.00	-	
Coor Custodian	0.80	-	-	0.20	-	-	1.00	1.00	-	
Coor Fiscal Services	1.00	-	-	-	-	-	1.00	1.00	-	
Coor IT/Data Tech	2.00	-	-	-	-	-	2.00	2.00	-	
Coor Maint & Trans	-	-	-	1.00	-	-	1.00	1.00	-	
Coor Title IX	-	-	-	-	1.00	-	1.00	1.00	-	
Coor Purchasing	1.00	-	-	-	-	-	1.00	1.00	-	
Project Manager - Facilities	-	-	-	0.10	-	-	0.10	0.10	-	
Subtotal CL-MG & Cabinet	11.80	-	0.10	2.20	1.43	-	15.53	15.53	0.00	

SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND (010)

FY 24-25 1st Interim Budget

2024/25 First Interim Position Report - General Fund

Job Classification	Unrestricted General Fund	Supplementa I Grant	Special Education	Routine Restricted Maint	Categorical Programs	Donations/ Outside Billing	2024-25 1st Interim	2024-25 Adopted	increase (Decrease)	Comments
Admin Assistant	4.00	-	-	-	-	-	4.00	4.00	-	
Exec. Assistant SupInt	1.00	-	-	-	-	-	1.00	1.00	-	
Subtotal Confidential Classified	5.00	-	-	-	-	-	5.00	5.00	-	
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	1.08	-	-	-	0.05	-	1.13	2.13	(1.00)	
Assessment Analyst	0.50	0.50	-	-	-	-	1.00	1.00	-	
Behavior Tech	-	-	23.56	-	0.19	-	23.75	11.56	12.19	
Budget Analyst	3.00	-	-	-	-	-	3.00	3.00	-	
Campus Safety Monitor -Sec	9.13	-	-	-	-	-	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	-	7.00	-	-	-	1.00	8.00	7.00	1.00	
Executive Secretary	4.50	-	2.00	1.90	-	-	8.40	8.40	-	
Family Service Spec	-	-	-	-	0.75	-	0.75	1.25	(0.50)	
Graphics Specialist	1.00	-	-	-	-	-	1.00	1.00	-	
Health Services Assistant	8.13	-	-	-	-	-	8.13	8.13	-	
HR Analyst	4.00	-	-	-	-	-	4.00	4.00	-	
HR Tech / Sub Desk	3.00	-	-	-	-	-	3.00	3.00	-	
Instructional Asst-Classroom	0.75	-	-	-	-	-	0.75	1.38	(0.63)	
Instructional Supp II / III	-	-	-	-	0.75	-	0.75	1.56	(0.81)	
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	-	-	-	-	14.25	-	14.25	14.50	(0.25)	
EEL ExpLrning Site Lead	-	-	-	-	2.00	-	2.00	2.00	-	
EEL ErlyLrning& ExpCare Analyst	-	-	-	-	0.30	-	0.30	0.30	-	
EEL ExpLrning Prog Lead	-	-	-	-	1.00	-	1.00	1.00	-	
Library Media Assistant	9.50	-	-	-	-	2.44	11.94	12.25	(0.31)	
LD Library Media Support	1.00	-	-	-	-	-	1.00	1.00	-	
LD Graphics Specialist	1.00	-	-	-	-	-	1.00	1.00	-	
Leave/Benefit Spec	1.00	-	-	-	-	-	1.00	1.00	-	
LVN	1.81	-	2.38	-	-	-	4.19	3.44	0.75	
MOT Custodian-I	20.80	-	-	5.20	-	-	26.00	26.00	-	
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 BusDriver Safety Trner	-	-	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	2.47	-	-	-	-	-	2.47	2.41	0.06	
Instructional Para	-	-	38.03	-	-	-	38.03	39.29	(1.26)	
Para Mild/Mod	-	-	33.09	-	-	-	33.09	32.25	0.84	
Para ExtendSupNeed	0.81	-	71.22	-	-	-	72.03	73.06	(1.03)	
Para Specialty(Floater)	-	-	6.50	-	-	-	6.50	7.00	(0.50)	
Payroll Retirement Analyst	3.00	-	-	-	-	-	3.00	3.00	-	
Preschool Assistant	0.75	-	3.00	-	-	-	3.75	3.75	-	
Purchasing Specialist II	2.00	-	-	-	-	-	2.00	2.00	-	
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	6.13	-	
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	-	

2024/25 First Interim Position Report - General Fund

Job Classification	Unrestricted General Fund	Supplementa l Grant	Special Education	Routine Restricted Maint	Categorical Programs	Donations/ Outside Billing	2024-25 1st Interim	2024-25 Adopted	increase (Decrease)	Comments
Early Childhd Asso -TK	8.75	-	-	-	-	-	8.75	8.13	0.63	
Wellness Cntr Sup Spec	2.00	-	-	-	-	-	2.00	2.00	-	
Workability Specialist / Assistant	-	-	2.00	-	-	-	2.00	1.50	0.50	
Workability Training Specialist	-	-	0.75	-	-	0.50	1.25	1.25	-	
Youth Development Specialist	-	1.00	-	-	1.00	-	2.00	2.00	-	
Subtotal CSEA	192.58	16.13	200.47	32.70	21.54	3.94	467.34	457.67	9.67	
Classified Staff (FTE)	209.38	16.13	200.57	34.90	22.97	3.94	487.87	478.20	9.67	
Total Certificated and Classified Staff (FTE)	835.75	33.97	348.67	34.90	31.85	15.04	1,300.18	1,286.90	13.28	

- As of October 31, 2024: 26.04 vacancies in certificated mainly in Special Education and 40.41 FTE in Classified mainly in Special Education.

Pleasanton Unified School District
FY 2024/25 First Interim

Special Revenue Funds	Adult Ed Fund 11	Child Development Fund 12	Cafeteria Fund 13	Enterprise Fund 63
BEGINNING FUND BALANCE	\$ 891,173	\$ 222,239	\$ 7,017,739	\$ 3,364,986
Revenue	\$ 6,693,569	\$ 1,475,176	\$ 7,123,684	\$ 4,430,000
Expenditures	\$ 6,758,378	\$ 1,475,176	\$ 7,221,272	\$ 3,611,205
Revenue Over (under) Expenses	\$ (64,809)	\$ -	\$ (97,588)	\$ 818,795
Transfers In (Out)	\$ -	\$ -	\$ -	\$ (1,500,000)
ENDING FUND BALANCE	\$ 826,364	\$ 222,239	\$ 6,920,151	\$ 2,683,781

Special Reserve Funds	OPEB Fund 71	Capital Fund 40
BEGINNING FUND BALANCE	\$ 5,882,905	\$ 2,635,970
Revenue	\$ 400,000	\$ 1,049,894
Expenditures	\$ -	\$ 1,944,636
Revenue Over (under) Expenses	\$ 400,000	\$ (894,742)
Transfers In (Out)	\$ -	\$ -
ENDING FUND BALANCE	\$ 6,282,905	\$ 1,741,228

Capital Outlay Funds	Capital Sycamore Fund 41	Deferred Maintenance Fund 14	Measure I1 and I Fund 21	Capital Facilities Fund 25	County School Facilities Fund 35
BEGINNING FUND BALANCE	\$ 7,353,969	\$ 16,904	\$ 136,804,057	\$ 2,290,999	\$ 6,093
Revenue	\$ 120,000	\$ 500	\$ 880,000	\$ 1,030,000	\$ 10,000
Expenditures	\$ 50,000	\$ -	\$ 70,773,781	\$ 218,875	\$ -
Revenue Over (under) Expenses	\$ 70,000	\$ 500	\$ (69,893,781)	\$ 811,125	\$ 10,000
Transfers In (Out)	\$ -	\$ -	\$ -	\$ (30,000)	\$ -
ENDING FUND BALANCE	\$ 7,423,969	\$ 17,404	\$ 66,910,276	\$ 3,072,124	\$ 16,093