



Pleasanton

UNIFIED SCHOOL DISTRICT

2024/25 Second Interim Budget Report

March 13, 2025
Board of Trustees Meeting

Business Services Memorandum

To: Board of Trustees

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

Date: 3/13/2025

Re: 2024/25 Second Interim Budget Report

Executive Summary

The Second Interim Report is the second 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 Second Interim Report reflects updates to the 2024/25 budget through January 31, 2025. The Second Interim Report includes updates to the Multi-Year Projection (MYP) with updated Cost of Living Adjustment (COLA) estimates for 2025/26 and 2026/27 per the Governor's January Budget.

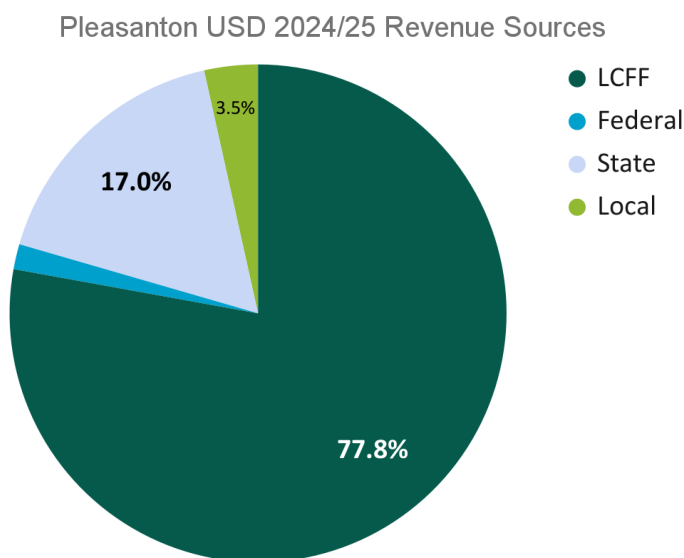
The Second Interim Report validates that the District's fiscal health has improved and it **can maintain the required 3% reserves for economic uncertainties** for the current fiscal year and through 2026/27, meeting the required budget certification requirement. At the First Interim, the District submitted a Qualified Budget but with the steps taken by the School Board and management, the District will return to Positive Certification.

On January 10, 2025, Governor Gavin Newsom released the proposed state budget for 2025-26. The budget was developed before the LA County fires and recent Federal government changes that may eventually impact the State revenues and Proposition 98 funding. The Governor's Budget represents an increase of approximately \$7.5 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act. However, the budget proposes to provide only \$117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of \$119.2 billion for that year. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculations for 2024-25 are made after the end of the fiscal year. The 2025-26 budget includes \$118.9 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education. The budget continues the Governor's current initiatives including fully funding the lower adult to student ratio in TK, Expanded Learning Opportunities Program, Learning Recovery Emergency Block Grant, Meals for All Program, new one-time Student Support and Professional Development Discretionary Block Grant, and

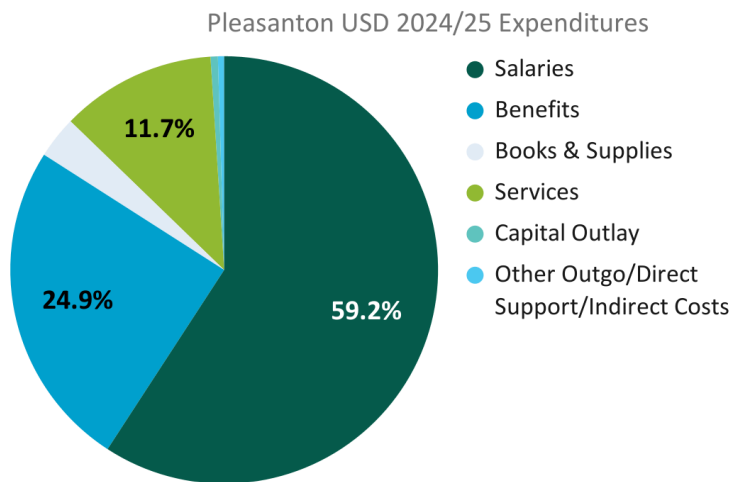
other initiatives. The estimated COLA for 2025/26 in the January Budget was 2.43% which the Governor proposes to fully fund on the LCFF and other major state programs such as Special Education. In the most recent Legislative Analyst Office report, they have estimated that the COLA may be closer to 2.22% when it is finalized. The COLA for 25/26 will be finalized with the May Revise. The Governor's budget includes almost doubling the TK add-on for 20:2 adult to student ratio. The LAO report cautioned that this may be an over-allocation for expanding the TK program.

The District projects the unrestricted net fund balance will decrease by about \$-2.58M and the restricted net fund balance will decrease by \$-4.21M. The total combined ending fund balance is projected to be \$15.5M with an unrestricted reserve of 3.08%.

The District's total Second Interim General Fund revenue is \$210,542,362 of which \$40,565,829 or about 19.3% is from restricted sources. The District heavily depends on State funding, with the Local Control Funding Formula (LCFF)/Property Tax making up 78% of the total funding. Local Property taxes make up about 62% of the total LCFF apportionment. Non-LCFF State funds include unrestricted lottery and mandated cost reimbursements, restricted special education, restricted one-time grant funding, and restricted Proposition 28 funding.



The District's total General Fund expenditures are projected to be \$219,411,881 with about 84.1% of District's expenditures allocated to personnel. In unrestricted expenditures, the share of salaries and benefits cost is about 90% of total unrestricted expenditures. There is a net increase in restricted expenditures due to Proposition 28, Routine Restricted Maintenance, Expanded Learning Opportunities Program, CTE grants, and related expenditures from PTA/donations.



Summary of Second Interim Budget Adjustments

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

- \$1,811,135 net increase in revenue - key items listed below
 - Net increase in unrestricted revenue sources of \$547,322
 - LCFF decrease: \$-110,941
 - Other State increases: \$93,159
 - Local increase: \$565,104
 - Net increase in restricted revenue sources of \$1,263,813
 - Other State (CTE Grants, and Medical MAA): \$753,117
 - Other Local (local donations, PTA): \$540,093
- \$3,957,365 in increased expenditures - key items listed below
 - Net Increase in unrestricted expenditures of \$641,041
 - Salaries increase: \$544,898
 - Benefits increase: \$36,595
 - Books and Supplies reduction: \$-70,108
 - Services, Operating Expenses increase: \$188,548
 - Net increase in restricted expenditures of \$3,316,324
 - Salaries increase(grants, substitutes, Prop 28, LEA BOP): \$548,933
 - Benefits increase: \$390,274
 - Services, Operating Expenses increase (ELOP, Special Education, Prop 28, donations, PTA, and outdoor education): \$1,945,786
 - Capital Outlay increase (ELOP, RRM Prop 28, and PTA): \$865,689
- Increased \$500,000 transfers from Fund 630 (Kids Club) revenues into the General Fund.

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 13,277 not including the NPS students. 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.

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 enrollment and funded ADA have been updated based on the latest [enrollment forecast completed by MGT in February 2025](#). The updated data indicated further declining enrollment of about 200 students in 2025/26 and another 400 students in 2026/27. These updated numbers reduced our LCFF funding from the First Interim Report.

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	13,277	13,060	12,672
ADA (Funding)	14,368	14,376	14,119	13,799	13,340	13,055	12,736

- **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 -2.02%. Based on the Governor's January Budget, the COLA for 2025/26 is projected to be 2.43%. The Legislative Analyst Office's latest report is projecting a COLA of 2.22%, which would reduce our ongoing LCFF by about \$315,000 annually. The COLA will be finalized with the May Revise when all the economic data points are known. The net growth in LCFF funding is only 0.56% in 2025/26 and 0.89% in 2026/27. Not included in this LCFF projection is the proposed additional TK add-on of about \$3,252 per TK ADA to account for the increased staffing to fund the 20:2 class size ratio. Both the SSC and Common Message from the ACOE advised against building the new funding into our MYP budget. If the funding is actualized, it will represent an ongoing increase of about \$1.2M.

Local Control Funding Formula Assumptions

School Year	FY 24/25	FY 25/26	FY 26/27
Enrollment	13,277	13,060	12,672
LCFF ADA Funding	13,340	13,055	12,736
COLA	1.07%	2.43%	3.52%
Unduplicated as % of Enrollment	16.50%	16.55%	16.39%
Grades TK-3 per Student	\$ 10,025	\$ 10,269	\$ 10,630
Grades 4-6 per Student	\$ 10,177	\$ 10,424	\$ 10,791
Grades 7-8 per Student	\$ 10,478	\$ 10,733	\$ 11,111
Grades 9-12 per Student	\$ 12,144	\$ 12,439	\$ 12,877
K-3 Grade Span Adj per Student	\$ 1,043	\$ 1,068	\$ 1,106
9-12 Grade Span Adj per Student	\$ 316	\$ 323	\$ 335
TK Add On per Student	\$ 3,077	\$ 3,152	\$ 3,263
Total Estimated LCFF Funding - Unrestricted	\$ 162,724,283	\$ 163,629,253	\$ 165,084,132
Net Impact to LCFF Funding	-2.02%	0.56%	0.89%

PUSD LCFF - Unrestricted Breakdown for 2024/25

PUSD LCFF for 2024/25	
Base Grant	\$145,462,939
Grade Span Adjustment	\$5,068,518
Supplemental Grant	\$4,967,539
Home to School Transportation (Special Education)	\$758,990

Transitional Kindergarten	\$887,253
Economic Recovery Target*	\$5,579,044
Total	\$162,724,283

* 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 \$14.63M in funding for our students in Special Education from the State and Federal government. Total projected Special Education expenditures are \$44M 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 \$1.477M to TVROP. The District received about \$1.2M (2024/25) in CTEIG grants that support our programs in CTE. The grant varies from year to year. 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 \$379K will remain in this grant. The remaining funds are allocated to pay the cost of the PARS Retirement incentive 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.

As part of the Governor's January 2025/26 Budget, the Governor proposes to restore part of the funding that was reduced in 2023/24. The exact formula and distribution have not yet been determined and are not included in the MYP. The funds will be restricted and must be folded into the LCAP approval process.

- **New Proposal in the Governor's January 2025/26 Budget**

The Governor's budget included some new restricted and unrestricted programs/funds. The most significant proposal is the Proposed Student

and Professional Development Discretionary Block Grant at about \$323 per ADA. These new proposals have not been included in our MYP budget. Given the economy's volatility and the difference of opinion between the Governor and Legislature, the final programs and allocation may change. We will be tracking these proposals closely with the May Revise and legislative actions. It's important to note that while restricted and one-time funds are welcomed, it will be extremely important not to commit to ongoing expenditures to avoid fiscal challenges once the funds are exhausted.

- **Federal Revenues**

Projected ongoing revenues for 2024/25 from all Federal programs is about \$3.43M. The Special Education portion is approximately \$2.68M, and revenues from Title I, II, III and other programs is about \$674K.

- **Local Revenues**

Local revenue consists of donations from the PPIE which annually donates about \$700K to a variety of educational initiatives, donations from parents to the schools, PTA donations, local grants, Career Technical Education Incentive Grant (CTEIG), Graphics Services, and leases and rentals. In the 2024/25 fiscal year we have estimated receiving about \$500K in facility use fees/cost recovery. The District expects the sale of the Vinyard Property to close by the end of June or August 2025 at the latest. Once the sale is complete the funds will be used to pay off the COP loan used to purchase the new District Office located at 5758 West Las Positas Boulevard. The lease revenues from that property will then become new revenues for the General Fund. Currently the lease revenues are paying the loan payments. The 2025/26 budget includes increased lease revenue of about \$900K ongoing.

Additionally, the District transfers about \$2M annual from its Enterprise Fund 630 (Kids Club) into the General Fund. The Kids Club program includes both fee based students and students that meet the ELOP program eligibility. Revenues from the fee based portion are transferred to the General Fund. In recent years, the District has grown the program to both meet the needs of our families and added the benefit of generating revenues for the District.

- **Staffing**

During the budget development process in 2024/25, the District underwent a staffing review. Reductions 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 Second Interim reflects the most updated information based on actual positions hired and current vacancies. Compared to the First Interim, there have been

2.17 FTE positions added. A detailed staff report is included in Attachment C. Staffing reductions for 25/26 are discussed in the Reductions Section of this report.

General Fund Staffing

As of February 28, 2024, there are about 18.94 FTE vacancies in certificated, mainly in special education, that have been backfilled with contracted employees and about 38.89 FTE in classified positions, mainly in special education. The salaries budget has been adjusted to reflect vacancies filled by contracted staff.

Fiscal Year	Second Interim	First Interim
Classified	475.75	472.3
Certificated	754.67	753.3
Management Subtotal	74.93	74.53
Total	1302.35	1300.18

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. Additionally, staffing adjustments will reflect projected enrollment declines in 25/26 and 26/27.

- **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.

Compensation

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.

Besides step and column costs, the Second Interim currently does not include a placeholder for salary compensation increase in the 2024/25 or subsequent fiscal

years. In 2024/25, increasing compensation by 1% would cost about \$1.6M for all units (APT, CSEA, and Management). The District's unrestricted reserves are at 3% for 24/25 due to a very low COLA of 1.07%, loss of LCFF funding due to lower enrollment, and deficit spending. Any significant compensation increase would impact our current and future fiscal outlook. Based on the First Interim Qualified status, ACOE will need to review any compensation increase before Board action.

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. Starting in 2023, we have utilized the Art, Music, and Instructional Materials Discretionary Block Grant (AMIMD) to pay the annual costs. The AMIMD grant will partially pay for the payment in July 2025, and the last payment in 2026 will need to be paid from the General Fund.

- **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%	27.40%	27.5%

* 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 Classified School Employees Association (CSEA) bargaining unit and management receive contributions towards medical coverage for its benefit plans for a not to exceed amount of \$13,355 and \$12,256 annually, respectively. The District also partially contributes to CSEA and management's dental and vision benefits.

Starting in January 2024, for members of the Association of Pleasanton Teachers (APT) who select the district-provided medical plans, the District increased its contribution towards 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 Second Interim and multi-year budget.

The budget line item for health and welfare benefits has been increased by \$1.2M in 2025/26 to account for the increased usage and potential negotiated increases to the District's medical contribution due to rate increases. Recently, the Benefits Committee composed of APT, CSEA, and Management representatives has been meeting to evaluate medical options other than CalPERS. If the District is able to shift to another healthcare provider with lower rates, it could significantly help reduce costs and allow the district to allocate those funds to other critical areas.

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. While these budgetary adjustments stabilized the budget for 2024/25, they will not be enough and will require further revenue and/or reductions in the 2025/26 and 2026/27 budgets to ensure fiscal solvency.

Starting in May of 2024, the District established a Budget Advisory Committee (BAC) to identify potential revenues and reductions. In the fall of 2024, staff continued its work with the BAC and held over 40 meetings with the staff, parents, students, and the community to discuss the fiscal challenges and receive input. The Executive Cabinet took all of the input and developed detailed reduction/revenue options. [The options were presented to the School Board on January 16, 2025.](#) Staff identified over \$15M of reduction options over two years. Based on our First Interim, the Board needed to identify about \$5.56M in reductions in 2025/26 to ensure a 3% minimum reserve and fiscal solvency.

On January 30, 2025, the Board gave direction on reductions totaling over \$6.5M with a reduction of about 32.82 FTE. The itemized reduction plan is included in Attachment E. The Board took action with initial Reduction in Force Resolutions for certificated and classified staff on February 13, 2025 to move forward with the reduction plan. The MYP includes the \$6.5M reduction in 2025/26.

Additionally, the Board took action on February 27, 2025 to release 50.23 FTE temporary certificated employees. As the District continues to decline in enrollment, staffing at the classroom level will be adjusted. The District estimates about 21 FTE will be permanently released due to declining enrollment in 2025/26. This additional adjustment will reduce staffing costs by \$2.835M in 2025/26. Based on the projected enrollment decline in 2026/27, another 13 FTE may need to be reduced with an estimated saving of \$1.755M. These adjustments have been included in the multi-year budget.

Multi-Year Projection Reserves

The Second Interim Report projects an ending fund balance of \$15,514,388 of which \$8,392,477 are restricted. The projected total reserve (economic uncertainty) is 3.08% of total expenditures for 2024/25. At the unaudited actuals for 2023/24 the reserves level was 4.01%. As a result of the reductions and aligning staff to enrollment the District fiscal health and reserves improve in 25/26 and 26/27. It is important to note that the budget does not include placeholders for negotiated salary compensation increases in 24/25 and beyond. A 3% reserve represents about 10 days of our operating expenses.

Reserves allow the district to weather downturns in the economy, handle emergencies, and manage cash flow. Statewide average for Unified School Districts is 24.36%.

PUSD Projected Reserves

Fiscal Year	2024/25	2025/26	2026/27
Total Reserves* % of Expense	3.08%	3.75%	4.82%
Unrestricted Operating Surplus/Deficit	(\$2.58M)	\$1,110,845	\$2,259,762
Projected Reserve Totals	\$6,758,660	\$7,992,606	\$10,352,368

* Economic Uncertainty and Undesignated/Unassigned

Summary of Restricted Ending Fund Balance

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

Restricted Programs Total	\$8,392,477
Expanded Learning Opportunities Program	\$110,419
Other Restricted Federal	\$3,063
Early Education: UPK Planning and Implementation	\$475,556
Educator Effectiveness, FY 2021-22	\$68,238
Lottery: Instructional Materials	\$632,079
Golden State Pathways Program	\$2,068,930
Special Education Early Intervention Preschool Grant	\$47,408
Arts, Music, and Instruct Mat Discretionary BG	\$378,580
Arts and Music in Schools (Proposition 28)	\$2,148,481
Child Nutrition: Food Service Staff Training Funds	\$4,852
Dual Enrollment Opportunities (CCAP)	\$134,400
A-G Access/Success Grant	\$71,366
A-G Learning Loss Mitigation Grant	\$61,761
Other Restricted State	\$87,223
Ongoing & Major Maintenance Account (RMA)	\$1,087,976
Other Restricted Local	\$1,012,145

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

Recognizing the District's fiscal challenges, the management team and Board developed a plan and took the necessary actions to allow the District to make the needed reductions. While the Second Interim Budget now reflects a healthier fiscal outlook, the final level of reductions limits the District's fiscal flexibility in 2025/26.

Challenges still lie ahead with economic volatility that may impact the final State Budget in 2025/26, declining enrollment, and increasing cost pressures from salaries, special education, and inflation. The next step for the staff will be to develop the 2025/26 Budget. The current measures and reductions have stabilized the budget outlook for the short term. In the medium and long term, the District will need to look at ways to grow revenues to meet rising salary costs and the students' educational needs.

Attachments

- Multi-Year Budget - Attachment A
- General Fund Variance Report - Attachment B
- General Fund Staffing Report - Attachment C
- All Funds Report - Attachment D
- Itemized 2025/26 Reductions - Attachment E

Attachment A - Multi-Year Budget

PLEASANTON UNIFIED - FY24 FIRST INTERIM												
Description	2023/2024			2024/2025			2025/2026			2026/2027		
	Unaudited Actuals			Second Interim			Projection			Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUE												
LCFF	166,121,001	1,178,694	167,299,695	162,724,283	1,177,874	163,902,157	163,629,253	1,177,874	164,807,127	165,084,132	1,177,874	166,262,006
Federal	0	3,747,754	3,747,754	0	3,432,737	3,432,737	0	3,432,737	3,432,737	0	3,432,737	3,432,737
State	3,979,138	30,395,648	34,374,786	3,473,363	32,391,577	35,864,940	3,473,363	30,018,647	33,492,010	3,473,363	30,018,647	33,492,010
Local	4,576,680	6,112,173	10,688,853	3,778,887	3,563,641	7,342,528	4,428,887	3,456,183	7,885,070	4,528,887	3,456,183	7,985,070
TOTAL REVENUE	174,676,819	41,434,270	216,111,089	169,976,533	40,565,829	210,542,362	171,531,503	38,085,441	209,616,944	173,086,382	38,085,441	211,171,823
EXPENDITURES												
Certificated Salaries	82,969,360	22,677,030	105,646,390	79,838,893	19,564,821	99,403,714	77,180,294	19,228,812	96,409,106	76,937,044	19,446,220	96,383,263
Classified Salaries	16,573,191	14,868,973	31,442,164	16,630,177	13,814,259	30,444,436	15,718,691	14,606,172	30,324,863	16,157,482	14,984,472	31,141,954
Benefits	29,067,336	24,504,714	53,572,051	29,013,956	25,573,328	54,587,284	29,312,954	25,356,329	54,669,283	29,172,089	26,116,230	55,288,319
Books & Supplies	2,013,906	2,706,264	4,720,170	2,538,502	4,441,833	6,980,335	2,388,502	4,252,833	6,641,335	2,326,502	4,252,833	6,579,335
Services, Other Operating Expenses	12,352,591	20,027,145	32,379,736	12,291,061	13,453,747	25,744,808	12,866,428	10,665,664	23,532,092	12,881,086	10,665,664	23,546,750
Capital Outlay	115,737	929,424	1,045,161	75,150	1,142,533	1,217,683	75,150	437,630	512,780	75,150	437,630	512,780
Other Outgo	1,638,309	240,031	1,878,340	1,477,062	5,000	1,482,062	1,536,144	5,000	1,541,144	1,597,590	5,000	1,602,590
Direct Support/Indirect Costs	-2,725,489	2,479,444	-246,045	-2,136,690	1,688,249	-448,441	-2,136,690	1,688,249	-448,441	-2,136,690	1,688,249	-448,441
TOTAL EXPENDITURES	142,004,942	88,433,026	230,437,967	139,728,111	79,683,770	219,411,881	136,941,473	76,240,689	213,182,163	137,010,253	77,596,298	214,606,550
EXCESS OF REVENUES OVER EXPENDITURES	32,671,878	-46,998,756	-14,326,878	30,248,422	-39,117,941	-8,869,519	34,590,030	-38,155,248	-3,565,219	36,076,129	-39,510,857	-3,434,727
OTHER FINANCING SOURCES/USES												
Transfers In	1,556,533	0	1,556,533	2,080,000	0	2,080,000	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	-35,559,184	35,559,184	0	-36,146,368	36,146,368	0
Special Education	-31,959,291	31,959,291	0	-28,783,514	28,783,514	0	-29,359,184	29,359,184	0	-29,946,368	29,946,368	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	-32,824,301	34,904,301	2,080,000	-33,479,184	35,559,184	2,080,000	-33,816,368	36,146,368	2,330,000
NET INCREASE (DECREASE) IN FUND BALANCE	-4,382,787	-8,387,558	-12,770,345	-2,575,879	-4,213,640	-6,789,519	1,110,845	-2,596,064	-1,485,219	2,259,762	-3,364,489	-1,104,727
Beginning Fund Balance	14,080,577	20,993,673	35,074,250	9,697,790	12,606,115	22,303,905	7,121,911	8,392,475	15,514,386	8,232,756	5,796,411	14,029,167
Other Adjustment												
Audit Adjustments												
Other Restatements												
ENDING BALANCE, JUNE 30	9,697,790	12,606,115	22,303,905	7,121,911	8,392,475	15,514,386	8,232,756	5,796,411	14,029,167	10,492,518	2,431,922	12,924,439
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	323,101		323,101	200,000		200,000	100,000		100,000
Prepaid Expenditures	6,358	764	7,122	0		0	0		0	0		0
General Reserve												
Legally Restricted Balances		12,605,349	12,605,349		8,392,475	8,392,475		5,796,411	5,796,411		2,431,922	2,431,922
Designated for:												
Economic Uncertainties	6,913,139		6,913,139	6,582,356		6,582,356	6,395,465		6,395,465	6,438,197		6,438,197
Undesignated / Unappropriated	2,335,229		2,335,231	176,304		176,304	1,597,141		1,597,141	3,914,171		3,914,171
TOTAL EXPENDITURES	230,437,967			219,411,881			213,182,163			214,606,550		
Adjusted Total Expenditures	230,437,967			219,411,881			213,182,163			214,606,550		
3.00% Minimum Reserve	6,913,139			6,582,356			6,395,465			6,438,197		
Over (Under) reserves	2,335,229			176,304			1,597,141			3,914,171		
	1.01%			0.08%			0.75%			1.82%		
Total Reserve (Economic Uncertainty and Undesignated/Unappropriated)	9,248,368			6,758,660			7,992,606			10,352,368		
Reserves as a Percentage of Expenditures	4.01%			3.08%			3.75%			4.82%		

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	\$ 163,902,157			\$ (110,941)	-0.07%
Federal Revenues	\$ 3,440,056	\$ 3,462,134	\$ 3,432,737			\$ (29,397)	-0.86%
Other State Revenue (1)	\$ 31,972,329	\$ 35,018,664	\$ 35,864,940			\$ 846,276	2.36%
Other Local Revenue (2)	\$ 5,236,308	\$ 6,237,331	\$ 7,342,528			\$ 1,105,197	15.05%
TOTAL REVENUE	\$ 204,828,273	\$ 208,731,227	\$ 210,542,362	\$ -	\$ -	\$ 1,811,135	0.86%
EXPENDITURES							
Certificated Salaries (3)	\$ 99,822,322	\$ 98,151,873	\$ 99,403,714			\$ 1,251,841	1.26%
Classified Salaries (3)	\$ 30,944,676	\$ 30,602,446	\$ 30,444,436			\$ (158,010)	-0.52%
Employee Benefits (3)	\$ 54,866,719	\$ 54,160,415	\$ 54,587,284			\$ 426,869	0.78%
Books and Supplies (4)	\$ 5,484,322	\$ 7,314,260	\$ 6,980,335			\$ (333,925)	-4.78%
Services, Operating Expenses (5)	\$ 20,644,815	\$ 23,610,474	\$ 25,744,808			\$ 2,134,334	8.29%
Capital Outlay (6)	\$ 295,500	\$ 347,344	\$ 1,217,683			\$ 870,339	71.48%
Other Outgo	\$ 1,657,062	\$ 1,716,145	\$ 1,482,062			\$ (234,083)	-15.79%
Direct Support/Indirect Costs	\$ (442,798)	\$ (448,441)	\$ (448,441)			\$ -	0.00%
TOTAL EXPENDITURES	\$ 213,272,618	\$ 215,454,516	\$ 219,411,881	\$ -	\$ -	\$ 3,957,365	1.80%
OTHER FINANCING SOURCES							
Transfers In (7)	\$ 1,580,000	\$ 1,580,000	\$ 2,080,000			\$ 500,000	24.04%
Contributions	\$ -	\$ -	\$ -			\$ -	
Transfers Out and Other Uses	\$ -	\$ -	\$ -			\$ -	
INCOME minus EXPENSES & TRANSFERS	\$ (6,864,345)	\$ (5,143,289)	\$ (6,789,519)			\$ (1,646,230)	24.25%
ENDING FUND BALANCE	\$ 15,439,559	\$ 17,160,615	\$ 15,514,385	\$ 22,303,904	\$ 22,303,904	\$ (1,646,230)	-10.61%

- 1 New state CTE and other grants
- 2 Adding to funds for Local Revenue as received - Medical MAA, local site donations & PTA donations
- 3 Strategic attrition, some hiring of Special Education positions, hiring with Proposition 28 funds
- 4 Proposition 28 expenditures, budgeting/use of donation accounts, budgeting/use of CTE Grant funds
- 5 Use of discretionary funds, ELOP, Proposition 28 - mainly restricted
- 6 ELOP, Proposition 28, Routine Restricted Maintenance, Donations
- 7 Planned increase in contribution from Fund 630 to General Fund

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	\$ 162,724,283			\$ (110,941)	-0.07%
Federal Revenues	\$ -	\$ -	\$ -			\$ -	
Other State Revenue	\$ 3,076,198	\$ 3,380,204	\$ 3,473,363			\$ 93,159	2.68%
Other Local Revenue	\$ 3,704,452	\$ 3,213,783	\$ 3,778,887			\$ 565,104	14.95%
TOTAL REVENUE	\$ 169,782,356	\$ 169,429,211	\$ 169,976,533	\$ -	\$ -	\$ 547,322	0.32%
EXPENDITURES							
Certificated Salaries	\$ 79,714,173	\$ 79,497,083	\$ 79,838,893			\$ 341,810	0.43%
Classified Salaries	\$ 16,514,070	\$ 16,427,089	\$ 16,630,177			\$ 203,088	1.22%
Employee Benefits	\$ 29,303,008	\$ 28,977,361	\$ 29,013,956			\$ 36,595	0.13%
Books and Supplies	\$ 2,704,392	\$ 2,608,610	\$ 2,538,502			\$ (70,108)	-2.76%
Services, Operating Expenses	\$ 12,521,537	\$ 12,102,513	\$ 12,291,061			\$ 188,548	1.53%
Capital Outlay	\$ 70,500	\$ 70,500	\$ 75,150			\$ 4,650	6.19%
Other Outgo	\$ 1,477,062	\$ 1,536,145	\$ 1,477,062			\$ (59,083)	-4.00%
Transfers of Indirect Costs	\$ (2,084,990)	\$ (2,132,231)	\$ (2,136,690)			\$ (4,459)	0.21%
TOTAL EXPENDITURES	\$ 140,219,752	\$ 139,087,070	\$ 139,728,111	\$ -	\$ -	\$ 641,041	0.46%
OTHER FINANCING SOURCES							
Transfers In/Out	\$ 1,580,000	\$ 1,580,000	\$ 2,080,000			\$ 500,000	24.04%
Other Sources/Uses	\$ -	\$ -	\$ -			\$ -	
Contributions	\$ (34,904,301)	\$ (34,904,301)	\$ (34,904,301)			\$ -	0.00%
Categorical Programs	\$ -	\$ -	\$ -			\$ -	
Special Education	\$ (28,783,514)	\$ (28,783,514)	\$ (28,783,514)			\$ -	0.00%
Restricted Routine Repair	\$ (6,120,787)	\$ (6,120,787)	\$ (6,120,787)			\$ -	0.00%
Transfers Out and Other Uses	\$ -	\$ -	\$ -			\$ -	
TOTAL - OTHER FINANCING	\$ (33,324,301)	\$ (33,324,301)	\$ (32,824,301)	\$ -	\$ -	\$ 500,000	-1.52%
INCOME minus EXPENSES & TRANSFERS	\$ (3,761,697)	\$ (2,982,160)	\$ (2,575,879)	\$ -	\$ -	\$ 406,281	-15.77%
ENDING FUND BALANCE	\$ 5,936,094	\$ 6,715,631	\$ 7,121,912	\$ 9,697,791	\$ 9,697,791	\$ 406,281	5.70%

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	\$ 1,177,874			\$ -	0.00%
Federal Revenues	\$ 3,440,056	\$ 3,462,134	\$ 3,432,737			\$ (29,397)	-0.86%
Other State Revenue (1)	\$ 28,896,131	\$ 31,638,460	\$ 32,391,577			\$ 753,117	2.33%
Other Local Revenue (2)	\$ 1,531,856	\$ 3,023,548	\$ 3,563,641			\$ 540,093	15.16%
TOTAL REVENUE	\$ 35,045,917	\$ 39,302,016	\$ 40,565,829	\$ -	\$ -	\$ 1,263,813	3.12%
EXPENDITURES							
Certificated Salaries (3)	\$ 20,108,149	\$ 18,654,790	\$ 19,564,821			\$ 910,031	4.65%
Classified Salaries (3)	\$ 14,430,606	\$ 14,175,357	\$ 13,814,259			\$ (361,098)	-2.61%
Employee Benefits	\$ 25,563,711	\$ 25,183,054	\$ 25,573,328			\$ 390,274	1.53%
Books and Supplies (4)	\$ 2,779,930	\$ 4,705,650	\$ 4,441,833			\$ (263,817)	-5.94%
Services, Operating Expenses (5)	\$ 8,123,278	\$ 11,507,961	\$ 13,453,747			\$ 1,945,786	14.46%
Capital Outlay (6)	\$ 225,000	\$ 276,844	\$ 1,142,533			\$ 865,689	75.77%
Other Outgo	\$ 180,000	\$ 180,000	\$ 5,000			\$ (175,000)	-3500.00%
Direct Support/Indirect Costs	\$ 1,642,192	\$ 1,683,790	\$ 1,688,249			\$ 4,459	0.26%
TOTAL EXPENDITURES	\$ 73,052,866	\$ 76,367,446	\$ 79,683,770	\$ -	\$ -	\$ 3,316,324	4.16%
OTHER FINANCING SOURCES							
Transfers In	\$ -	\$ -	\$ -			\$ -	
Contributions	\$ 34,904,301	\$ 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	\$ -	\$ -	\$ -			\$ -	
INCOME minus EXPENSES & TRANSFERS	\$ (3,102,648)	\$ (2,161,129)	\$ (4,213,640)			\$ (2,052,511)	48.71%
ENDING FUND BALANCE	\$ 9,503,465	\$ 10,444,984	\$ 8,392,473	\$ 12,606,113	\$ 12,606,113	\$ (2,052,511)	-24.46%

- 1 New state CTE and other grants
- 2 Adding to funds for Local Revenue as received - Medical MAA, local site donations & PTA donations
- 3 Strategic attrition, hiring of some Special Education positions, other grant funded hiring and Proposition 28
- 4 Proposition 28 expenditures, budgeting/use of donation accounts, budgeting/use of CTE Grant funds, Routine Restricted Maintenance
- 5 Use of donations, ELOP, Proposition 28, Routine Restricted Maintenance
- 6 ELOP, Proposition 28, Routine Restricted Maintenance, Donations
- 7 Planned increase in contribution from Fund 630 to General Fund

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Other Restricted	Outside Billing	SELPA	2024/25 2nd Interim Positions	2024/25 1st Interim Positions	FTE Increase/ Decrease
Superintendent (Interim)	1.00							1.00	1.00	-
Deputy Superintendent	1.00							1.00	1.00	-
Assistant Supertendent	1.00							1.00	1.00	-
Senior Director Research/Assessment	0.90				0.10			1.00	1.00	-
Senior Director Special Education			1.00					1.00	1.00	-
Director Elementary Curriculum	1.00							1.00	1.00	-
Director Secondary Curriculum	0.95				0.05			1.00	1.00	-
Director Educational Options	1.00							1.00	1.00	-
Director Human Resources	1.00							1.00	1.00	-
Director Student Services	1.00							1.00	1.00	-
Assistant Director Special Education			1.00					1.00	1.00	-
Coordinator HR/Induction					1.00			1.00	1.00	-
Coordinator HS Operations	2.00							2.00	2.00	-
Coordinator Student Services	1.00							1.00	1.00	-
Coordinator Equity & Access	0.20				0.80			1.00	1.00	-
Coordinator Language Acquisition		1.00						1.00	1.00	-
Coordinator Summer, Extended Day	1.00							1.00	1.00	-
Elementary Principal	9.00							9.00	9.00	-
Elementary Vice Principal	8.00							8.00	8.00	-
Middle School Principal	3.00							3.00	3.00	-
Middle School Vice Principal	6.00							6.00	6.00	-
High School Principal	2.00							2.00	2.00	-
High School Vice Principal	7.00							7.00	7.00	-
Behavior Program Manager			4.00					4.00	4.00	-
Program Supervisor-Special Education			3.00					3.00	3.00	-
Subtotal Certificated Management	48.05	1.00	9.00	0.00	1.95	0.00	0.00	60.00	60.00	0.00
APT President	0.32					0.68		1.00	1.00	-
Assistive Tech Specialist			1.00					1.00	1.00	-
Augment/Alternative Communication Spec			2.00					2.00	2.00	-
Behavior Specialist			4.00		1.00			5.00	5.00	-
High School Counselor	13.80				1.20			15.00	15.00	(0.00)
K-8 Counselor	16.40				0.40			16.80	16.80	(0.00)
Career Readiness Specialist	0.20	0.30			0.50			1.00	1.00	-
Librarian					2.00			2.00	2.00	-
Mental Health Cinician							13.00	13.00	13.00	-
Nurse	4.80							4.80	4.80	-

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Other Restricted	Outside Billing	SELPA	2024/25 2nd Interim Positions	2024/25 1st Interim Positions	FTE Increase/ Decrease
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			16.75				0.80	17.55	17.55	-
Student Assist Program Specialist					1.60			1.60	1.60	-
Teacher CTE	21.79				0.91	1.80		24.50	24.30	0.20
Teacher	489.95	1.37			4.48			495.80	494.64	1.16
Teacher Special Education			81.60				1.00	82.60	82.60	-
Teacher Music, Science, PE	25.77							25.77	25.77	-
TOSA Intervention/Integration	3.78	12.48	1.00		1.85			19.10	19.10	(0.00)
TOSA Coach					2.00			2.00	2.00	-
Subtotal Certificated Non-Management	578.00	17.15	124.50	0.00	17.74	2.48	14.80	754.67	753.31	1.36
Total Certificated Staff (FTE)	626.05	18.15	133.50	0.00	19.69	2.48	14.80	814.67	813.31	1.36
Assistant Supertendent	1.00							1.00	1.00	-
Executive Director Operations	0.10		0.10	0.80				1.00	1.00	-
Executive Director Facilities/Construction				0.10				0.10	0.10	-
Executive Director Fiscal Services	1.00							1.00	1.00	-
Chief Technology Officer	1.00							1.00	1.00	-
Director Communications	1.00							1.00	1.00	-
Director Early Expanded Learning					0.33			0.33	0.33	-
Director Human Resources	1.00							1.00	1.00	-
Coordinator Benefits/Risk Management	1.00							1.00	1.00	-
Coordinator Custodian	0.80			0.20				1.00	1.00	-
Coordinator Early Expanded Learning					0.40			0.40	-	0.40
Coordinator Fiscal Services	1.00							1.00	1.00	-
Coordinator IT/Data Technician	2.00							2.00	2.00	-
Coordinator Maintenance/Transportation				1.00				1.00	1.00	-
Coordinator Title IX	1.00							1.00	1.00	-
Coordinator Purchasing	1.00							1.00	1.00	-
Project Manager Facilities				0.10				0.10	0.10	-
Subtotal Classified Management	11.90	0.00	0.10	2.20	0.73	0.00	0.00	14.93	14.53	0.40
Administrative Assistant	4.00							4.00	4.00	-
Executive Assistant Superintendent	1.00							1.00	1.00	-
Subtotal Classified Confidential	5.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00	-

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Other Restricted	Outside Billing	SELPA	2024/25 2nd Interim Positions	2024/25 1st Interim Positions	FTE Increase/ Decrease
Accounts Specialist I SELPA							1.00	1.00	1.00	-
Admin Secretary District	1.70		1.00	1.00	0.50			4.20	4.20	-
Admin Secretary I	9.00							9.00	9.00	-
Admin Secretary II	3.00							3.00	3.00	-
Admin Secretary II	3.00							3.00	3.00	-
Accounts Payable/Receivable	2.00							2.00	2.00	-
Arts Curriculum Assist					2.06			2.06	-	2.06
Assessment Accountability Specialist	0.13							0.13	0.13	-
Research & Evaluation Specialist	0.95				0.05			1.00	1.00	-
Assessment Analyst	0.50	0.50						1.00	1.00	-
Registered Behavior Technician			23.56		0.19			23.75	23.75	-
Budget Analyst	3.00							3.00	3.00	-
Campus Safety Monitor Secondary	9.13							9.13	9.13	-
Child Welfare & Attendance Specialist	1.75	0.88						2.63	2.63	-
Communication Specialist	1.00							1.00	1.00	-
District Parent Liaison		7.00			1.00			8.00	8.00	-
Executive Secretary	4.50		1.00	1.90			1.00	8.40	8.40	-
Family Services Specialist					0.75			0.75	0.75	-
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 Technician I	1.00							1.00	1.00	-
HR Technician II	1.00							1.00	1.00	-
HR Substitute Services	1.00							1.00	1.00	-
Instructional Support Specialist I	0.75							0.75	0.75	-
Instructional Support Specialist III					0.75			0.75	0.75	-
Instructional Material Technician II					1.00			1.00	1.00	-
Data Administrator	1.00							1.00	1.00	-
Network Administrator	2.00							2.00	2.00	-
Senior Systems Administrator	1.00							1.00	1.00	-
Student Information Specialist	1.00							1.00	1.00	-
Systems Administrator	1.00							1.00	1.00	-
Technology Specialist I	10.00							10.00	9.50	0.50
Technology Specialist II	2.00							2.00	2.00	-
Technology Specialist III	1.00							1.00	1.50	(0.50)
Expanded Learning Educator					14.25			14.25	14.25	-
Expanded Learning Site Lead					2.00			2.00	2.00	-

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Other Restricted	Outside Billing	SELPA	2024/25 2nd Interim Positions	2024/25 1st Interim Positions	FTE Increase/ Decrease
Early Learning & ExpCare Analyst					0.30			0.30	0.30	-
Expanded Learning Program Lead					1.00			1.00	1.00	-
Library Media Assistant II	5.21				6.23			11.44	11.44	-
Library Media Assistant III					0.50			0.50	0.50	-
Library Media Support Specialist		0.00						-	-	-
Lead Library/Media Support Specialist	1.00							1.00	1.00	-
Lead Graphics Specialist	1.00							1.00	1.00	-
Leaves/Benefits Specialist	2.00							2.00	1.00	1.00
Licensed Vocational Nurse	1.81		2.38					4.19	4.19	(0.00)
Custodian I	20.80			5.20				26.00	26.00	0.00
Custodian II	8.00			2.00				10.00	10.00	-
General Maintenance Worker				3.00				3.00	3.00	-
Groundskeeper				7.00				7.00	7.00	-
Head Custodian I	8.80			2.20				11.00	11.00	(0.00)
Head Custodian II	2.40			0.60				3.00	3.00	0.00
Head Custodian III	1.60			0.40				2.00	2.00	-
HVAC				1.00				1.00	1.00	-
Lead Grounds Maintenance Worker				1.00				1.00	1.00	-
Lead Skilled Maintenance Worker				1.00				1.00	1.00	-
Lead Warehouse Worker	0.80							0.80	0.80	-
Mechanic	0.30		0.70					1.00	1.00	-
Night Lead Custodian HS	1.60			0.40				2.00	2.00	-
Skilled Maintenance Worker				6.00				6.00	6.00	-
Van Driver			0.63					0.63	0.63	-
Bus Driver Safety Trainer			1.00					1.00	1.00	-
Warehouse Driver	2.00							2.00	2.00	-
Occupational Therapist			3.80					3.80	3.80	-
Office Specialist II	2.47							2.47	2.47	-
Para Instructional Support			34.34					34.34	34.34	-
Para III			2.44					2.44	2.44	-
Para III			0.50					0.50	0.50	-
Para I			0.75					0.75	0.75	-
Para Mild-Moderate			33.09					33.09	33.09	-
Para Extensive Support Needs			69.63					69.63	70.40	(0.78)
Para Specialty Visual Impairment			1.63					1.63	1.63	-
Para Speciality (Floater)	0.56		4.06					4.63	6.50	(1.88)
Payroll/Retirement Analyst	3.00							3.00	3.00	-

Job Classification	Unrestricted General Fund	Supplemental Grant	Special Education	Routine Restricted Maintenance	Other Restricted	Outside Billing	SELPA	2024/25 2nd Interim Positions	2024/25 1st Interim Positions	FTE Increase/ Decrease
Early Childhood SPED Assistant			3.75					3.75	3.75	-
Purchasing Specialist II	2.00							2.00	2.00	-
Reading Intervention Support Bilingual		0.00			0.75			0.75	0.75	-
Reading Intervention Support Specialist		6.75	0.75		0.00			7.50	7.50	-
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 II	12.50							12.50	12.50	-
School Secretary II 11 month	3.50							3.50	3.50	-
School Secretary I	16.66		0.13					16.78	16.78	(0.00)
Special Ed Info System Specialist			2.00					2.00	2.00	-
Speech Language Pathology Assistant			0.81					0.81	0.81	-
Early Childhood Associate Educator TK	8.75							8.75	8.75	-
Wellness Center Support Specialist	2.00							2.00	2.00	-
Workability Assistant			1.00					1.00	1.00	-
Workability Specialist			1.00					1.00	1.00	-
Workability Training Specialist			1.25					1.25	1.25	-
Youth Development Specialist Newcomer		1.00			1.00			2.00	2.00	-
Subtotal Classified Non-Management	179.16	16.13	197.31	32.70	40.45	0.00	2.00	467.75	467.34	0.41
Total Classified Staff (FTE)	196.06	16.13	197.41	34.90	41.18	0.00	2.00	487.68	486.87	0.81
TOTAL ALL STAFF	822.11	34.28	330.91	34.90	60.87	2.48	16.80	1,302.35	1,300.18	2.17

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	\$ 6,695,478	\$ 1,480,466	\$ 7,123,684	\$ 4,430,000
Expenditures	\$ 6,758,378	\$ 1,475,176	\$ 7,721,272	\$ 3,611,205
Revenue Over (under) Expenses	\$ (62,900)	\$ 5,290	\$ (597,588)	\$ 818,795
Transfers In (Out)	\$ -	\$ -	\$ -	\$ (2,000,000)
ENDING FUND BALANCE	\$ 828,273	\$ 227,529	\$ 6,420,151	\$ 2,183,781

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/ Property Sale 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	\$ 1,265,850	\$ 500	\$ 1,811,120	\$ 1,030,000	\$ 10,000
Expenditures	\$ -	\$ -	\$ 137,074,827	\$ 218,875	\$ -
Revenue Over (under) Expenses	\$ 1,265,850	\$ 500	\$ (135,263,707)	\$ 811,125	\$ 10,000
Transfers In (Out)	\$ (50,000)	\$ -	\$ -	\$ (30,000)	\$ -
ENDING FUND BALANCE	\$ 8,569,819	\$ 17,404	\$ 1,540,350	\$ 3,072,124	\$ 16,093

Attachment E - Itemized 2025/26 Reductions

PUSD Budget Reductions for 2025-2026

Item	Reduction Area	Line Item	Savings Type	Impacted FTE	Total Savings
Item	Reduction Area	Line Item	Savings Type	Impacted FTE	Total Savings
c.1	Districtwide Administrators (DO)	Reduce Superintendent work year by 4 days	One-time		\$8,900
c.2	Districtwide Administrators (DO)	Reduce Executive Cabinet work year by 3 days	One-time		\$14,000
c.3	Districtwide Administrators (DO)	Reduce Extended Cabinet work year by 2 days	One-time		\$40,000
c.4	Districtwide Administrators (DO)	Reduce Remaining Leadership staff work year by 1 day	One-time		\$64,000
d.1	Districtwide Administrators (DO)	Reorganize Fiscal Services - Reduce 1.0 FTE; Consolidate duties for Coordinator Purchasing with Coordinator Fiscal (vacant) and reclassify as "Coordinator III Fiscal Services"		1	\$150,000
d.2	Districtwide Administrators (DO)	Reduce 1.0 FTE Coordinator Technology (vacant)		1	\$220,500
e.1	Districtwide Administrators (DO)	Reduce 1.0 FTE HR Coordinator Leaves/Benefits/Risk (vacant)		1	\$221,000
e.2	Districtwide Administrators (DO)	Reduce 1.0 FTE HR Coordinator Title IX/Compliance (vacant)		1	\$206,500
z.5	Districtwide Administrators (DO)	Reduce 1.0 FTE HR Coordinator Induction		1	\$218,000
f.1	Districtwide Administrators (DO)	Reduce 1.0 FTE Coordinator Student Services (vacant)		1	\$204,000
f.2	Districtwide Administrators (DO)	Reduce 1.0 FTE Special Ed Program Supervisor (vacant)		1	\$177,000
f.3	Districtwide Administrators (DO)	Reorganize Curriculum & Instruction - Reclassify Senior Director III Research & Evaluation position as "Coordinator III Assessment & Accountability"			\$36,000
g.2	Districtwide Administrators (DO)	Reorganize Superintendent's Office - Reclassify Director I Communication to "Communications Manager"; Reclassify Executive Assistant to Supt as "Executive Assistant to Superintendent & Board"			\$40,000
z.4	Districtwide Administrators (DO)	Reorganize Technology Services Department (relocate SIS) - Reclassify Executive Director III Technology Services to "Director II Technology Services"			\$3,000
h.1	Site Administrative Support	Reduce 1.6 FTE Elementary Vice Principals		1.6	\$294,400
h.2	Site Administrative Support	Reduce 1.4 FTE MS Vice Principals (1 vacant position)		1.4	\$270,600
h.4	Site Administrative Support	Reduce HS Coordinators of Operations work year from 220 days to 210 days			\$10,000
g.3	Districtwide Support Services	Reorganize Superintendent's Office - Reduce 1.0 FTE; Consolidate duties for Communication Specialist with Receptionist and reclassify as "District Service Specialist"		1	\$125,000
i.1	Districtwide Support Services	Reduce 1.0 FTE Purchasing Specialist II		1	\$127,500
i.2	Districtwide Support Services	Reduce 0.25 FTE each Accounts Specialist Payable/Receivable		0.5	\$57,500
i.3	Districtwide Support Services	Reduce 1.0 FTE Administrative Secretary District (Operations)		1	\$120,000
i.4	Districtwide Support Services	Reduce 1.0 FTE Executive Secretary (Human Resources)		1	\$116,500
i.5	Districtwide Support Services	Reduce 2.0 FTE Human Resources Analyst (vacant)		2	\$268,000
i.6	Districtwide Support Services	Reduce 1.0 FTE Executive Secretary (Technology Services)		1	\$121,000
i.7	Districtwide Support Services	Reduce 0.5 FTE Administrative Secretary District (Student Services)		0.5	\$57,000
i.8	Districtwide Support Services	Reduce 1.0 FTE Administrative Secretary District (Special Education)		1	\$105,000
j.2	Site Support Services	Reduce 0.75 FTE MS School Secretary I		0.75	\$66,500
j.3	Site Support Services	Reduce 1.0 FTE HS School Secretary II		1	\$85,750
j.5	Site Support Services	Reduce 0.125 FTE each Parent Liaison	LCAP	0.875	\$96,000
j.6	Site Support Services	Reduce 0.17 FTE Contracted District Nurse to CBA staffing level		0.17	\$26,600
k.2	Operational Services	Reduce 1.0 FTE Custodian II		1	\$102,000
k.4	Operational Services	Reduce 1.0 FTE Bus Driver/Safety Instructor (vacant)		1	\$100,000
k.5	Operational Services	Reduce 0.625 FTE Van Driver (vacant)		0.625	\$44,000
k.6	Operational Services	Reduce 1.0 FTE Warehouse Delivery Driver		1	\$90,000
k.7	Operational Services	Increase Restricted Routine Maint share of Custodial cost from 20% to 25%			\$272,000
l.1	Technology Support Services	Reduce 1.0 FTE Network Administrator		1	\$150,000
n	Induction Program	Reduce 2.0 FTE Induction Coach and partner with Alameda County	Grant	2	\$0
o.1	Summer School	Replace Grades 10-12 Summer School with Saturday Academy and 7"/B" Credit Recovery options			\$125,000
o.2	Summer School	Eliminate Grades 1-5 Summer School and provide Unduplicated (UPP) students with options in Expanded Learning Opportunities Programs			\$300,000
p.2	Elementary Specialists and Programs	Eliminate CogAT GATE screening assessment			\$40,000
w.1	Middle School Electives and Programs	End afterschool collaboration with City of Pleasanton at Public Library			\$36,000
r.1	High School Electives and Programs	Phase out AVID Program and reduce 0.4 FTE for AVID Site Lead	LCAP	0.4	\$50,000
s.3	Mental Health and Family Support Services	Reduce 0.2 FTE each Wellness Center Support Specialist		0.4	\$30,000
t.1	Curriculum and Instruction Initiatives	Reduce physical workbooks and assessments			\$64,000
t.2	Curriculum and Instruction Initiatives	Reduce applications/software purchases/licensing fees			\$50,000
w.2	Curriculum and Instruction Initiatives	Scale Edgenuity Licence to match necessary uses			\$75,000
z.2	Curriculum and Instruction Initiatives	Further reductions in Software Applications			\$15,000
z.3	Curriculum and Instruction Initiatives	Eliminate MAP Assessment			\$88,275
u.1	Professional Development	Reduce Educational Services Professional Development Budget (25/26)	One-time		\$192,000
v	Align Classrooms to Enrollment	Reduce 3.6 FTE overallocation of HS sections to account for ROP sections		3.6	\$486,000
a	Materials and Supplies	Reduce Department and Site budgets			\$86,000
b.1	Services and Operations	Reduce Special Ed consulting services by recruiting and hiring in-house staff			\$500,000
b.2	Services and Operations	Reduce Department Travel and Conference budgets by 10%			\$22,000
g.1	Services and Operations	Reduce Superintendent's Office budget for communication tools			\$48,000
z.1	Services and Operations	Further reductions in Travel and Conference budgets			\$78,000
		TOTAL		32.82	\$6,593,525