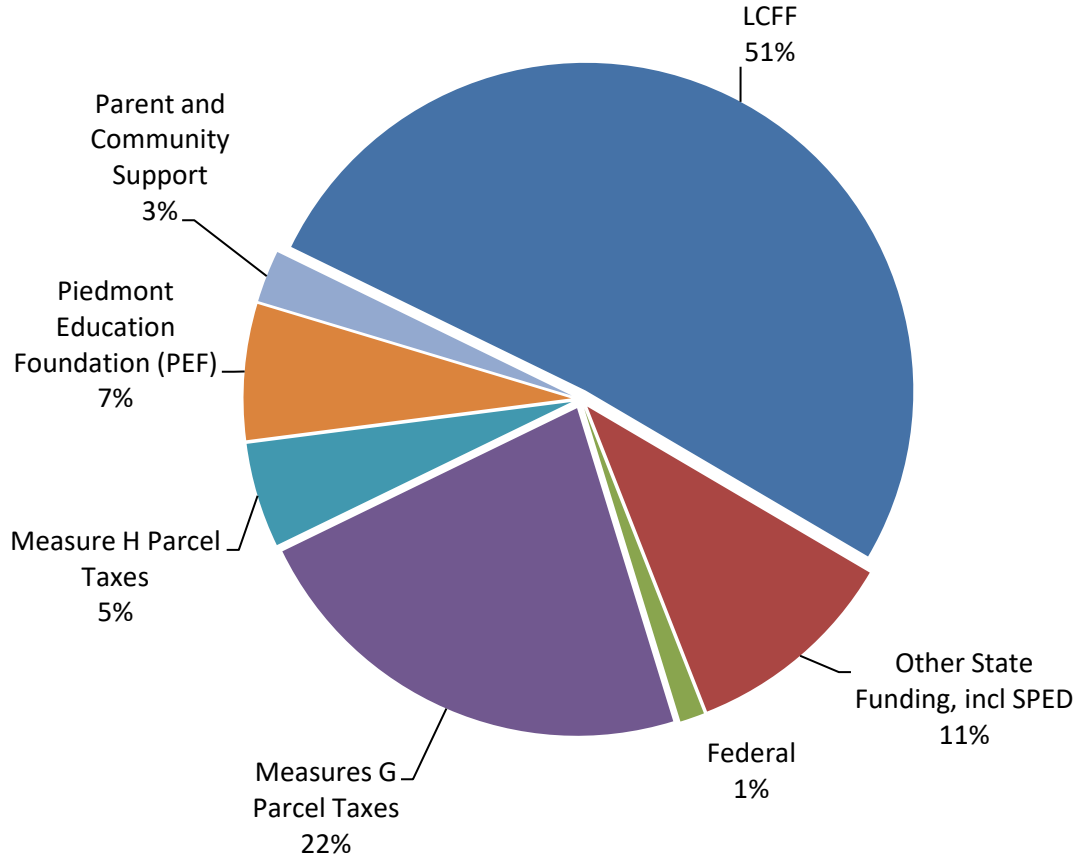
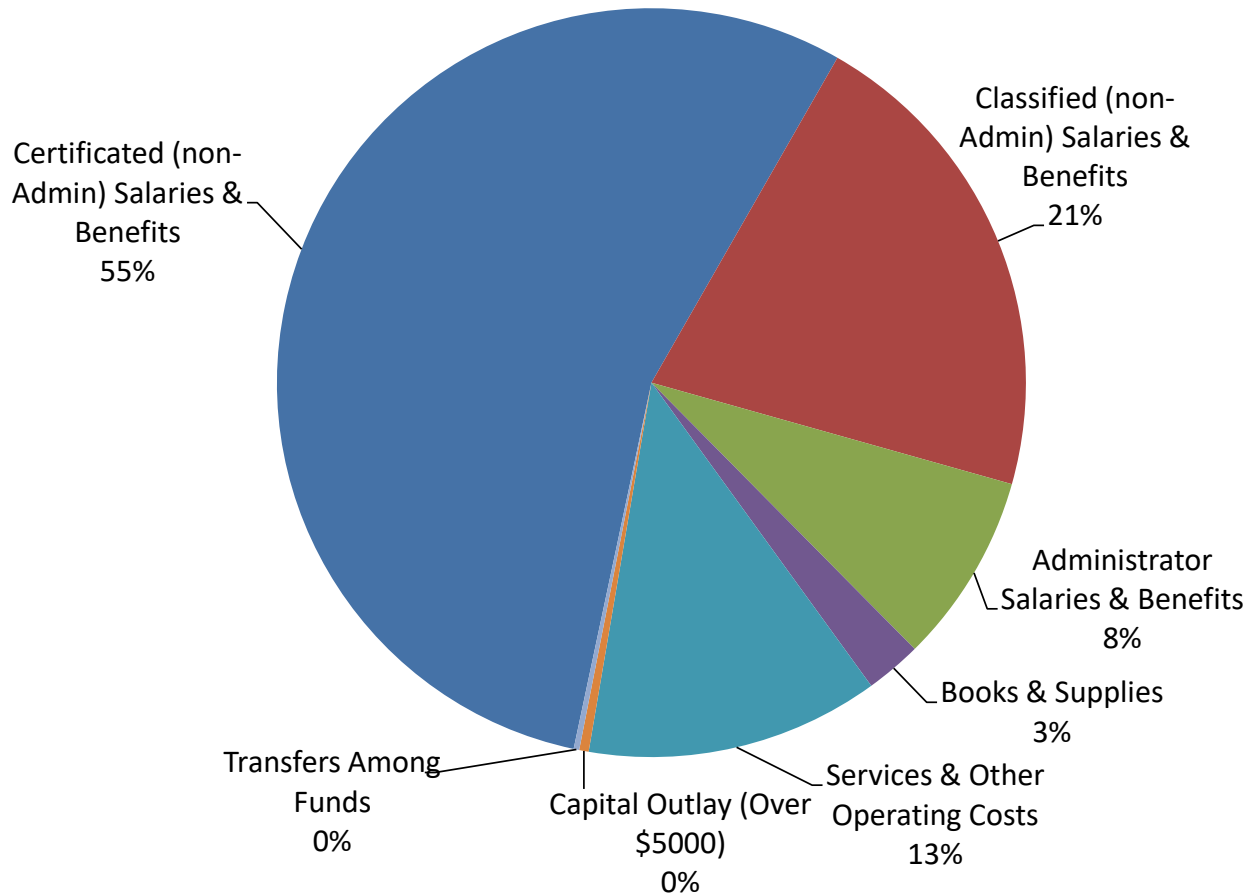


**PIEDMONT UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
REVENUE SOURCES  
2024-25 BUDGET - PUBLIC HEARING**



Revenues	Amount	% of Total	
LCFF	\$ 26,612,087	51%	} State/Fed 63%
Other State Funding, incl SPED	5,499,855	11%	
Federal	628,160	1%	
Measures G Parcel Taxes	11,711,260	23%	} Local 37%
Measure H Parcel Taxes	2,678,408	5%	
Piedmont Education Foundation (PEF)	3,480,000	7%	
Parent and Community Support	1,332,283	3%	
<b>Total Revenues</b>	<b>\$ 51,942,052</b>	<b>100%</b>	

**PIEDMONT UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
EXPENDITURES  
2024-25 BUDGET - PUBLIC HEARING**



Expenditures	Amount	% of Total
Certificated (non-Admin) Salaries & Benefits	\$ 28,693,259	55%
Classified (non-Admin) Salaries & Benefits	11,015,968	21%
Administrator Salaries & Benefits	4,294,856	8%
Books & Supplies	1,265,338	2%
Services & Other Operating Costs	6,616,214	13%
Capital Outlay (Over \$5000)	213,306	0%
Transfers Among Funds	126,260	0%
<b>Total Expenditures</b>	<b>\$ 52,225,201</b>	<b>100.00%</b>

**PIEDMONT UNIFIED SCHOOL DISTRICT  
GENERAL FUND BUDGET  
BUDGET COMPARISON  
2024-25 Budget - Public Hearing**

<b>BUDGET</b>	<b>2023-24 Est. Actuals 6/12/2024</b>	<b>2024-25 Public Hrg 6/12/2024</b>	<b>Difference btwn 23-24 &amp; 24-25</b>	<b>Difference %</b>
<b>A) REVENUES:</b>				
LOCAL CONTROL FUNDING FORMULA	\$ 26,648,199	\$ 26,612,087	\$ (36,112)	-0.14%
FEDERAL REVENUES	646,491	628,160	(18,331)	-2.98%
STATE REVENUES	1,812,909	1,629,846	(183,063)	-11.76%
STATE REVENUES - STRS on-behalf	2,024,738	2,129,453	104,715	5%
PARCEL TAX REVENUE - Measure G	11,520,758	11,711,260	190,502	2%
PARCEL TAX REVENUE - Measure H	2,658,496	2,678,408	19,912	1%
LOCAL REVENUES - PEF	3,332,000	3,480,000	148,000	4%
LOCAL REVENUES - ALL OTHERS	1,920,531	1,332,283	(588,248)	-43.50%
TRFS APPORT FR DISTRICTS (SELPA)	1,894,045	1,740,556	(153,489)	-9.04%
<b>TOTAL REVENUES:</b>	<b>\$ 52,458,167</b>	<b>\$ 51,942,052</b>	<b>\$ (516,115)</b>	<b>-1.00%</b>
<b>B) EXPENDITURES:</b>				
CERTIFICATED SALARIES	\$ 21,027,228	\$ 21,942,055	\$ 914,827	4.36%
CLASSIFIED SALARIES	7,809,351	7,833,890	24,539	0.32%
EMPLOYEE BENEFITS	11,215,636	11,743,685	528,049	4.58%
STRS OnBehalf Payment	2,024,738	2,129,453	104,715	5%
POST EMPLOYMENT BENEFITS	355,000	355,000	-	0%
BOOKS AND SUPPLIES	1,669,545	1,265,338	(404,207)	-25.63%
SERVICES/OPERATING EXPENDITURES	7,296,782	6,616,214	(680,568)	-9.63%
CAPITAL OUTLAY (OVER \$5,000)	353,932	213,306	(140,626)	-41.63%
INDIRECT COSTS	60,053	(20,240)	(80,293)	-134%
TRANSFERS TO & FROM OTHER FUNDS	60,628	146,500	85,872	142%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 51,872,893</b>	<b>\$ 52,225,201</b>	<b>\$ 352,308</b>	<b>0.68%</b>
<b>C) NET INCREASE (DECREASE)</b>				
IN FUND BALANCE (A-B)	<b>585,274</b>	<b>(283,149)</b>	<b>(798,857)</b>	
<b>D) FUND BALANCE, RESERVES</b>				
NET BEGINNING BALANCE	3,549,275	4,134,549	<b>585,274</b>	
<b>E) ENDING BALANCE JUNE 30</b>				
	<b>\$ 4,134,549</b>	<b>\$ 3,851,400</b>	<b>\$ (213,583)</b>	
COMPONENTS OF ENDING BALANCE:				
a) Reserved Amounts:				
<b>Revolving Cash</b>	44,000	44,000	-	
b) Restricted & Committed Amounts:				
<b>Unspent Restricted / Grant funds</b>	609,222	483,940	(125,282)	
Proposition 28 - not spent	263,901	250,785	(13,116)	
<b>Parent Club and Other Committed Funds</b>				
c) Assigned / Designated Amounts:				
<b>Spring Fling Year 2</b>	121,000	-	(121,000)	
<b>Set-Aside for Fund 11 &amp; 13 Reserve</b>	100,000	100,000	-	
<b>Set-aside for APT One-Time &amp; Retro</b>	852,285	852,285	-	
<b>Set-Aside for CSEA &amp; APSA .5% Retro</b>	109,792	109,792	-	
<b>Set-Aside for Health Increase to APT</b>	392,325	392,325	-	
<b>Set-Aside for CSEA &amp; APSA Health</b>	136,401	136,401	-	
<b>Set-aside for 3% Reserve</b>	1,451,600	1,472,173	20,573	
Over/(Under)	<b>\$ 54,023</b>	<b>\$ 9,699</b>	<b>(44,324)</b>	

**PIEDMONT UNIFIED SCHOOL DISTRICT  
GENERAL FUND BUDGET  
MULTI-YEAR PROJECTION REPORT  
2024-25 Budget - Public Hearing**

BUDGET	2024-25 Budget	%	2025-26 Projected Budget	%	2026-27 Projected Budget
		Change		Change	
<b>A) REVENUES:</b>					
LOCAL CONTROL FUNDING FORMULA	\$ 26,612,087	3.06%	\$ 27,426,068	0.88%	27,666,205
FEDERAL REVENUES	628,160	0.00%	628,160	0.00%	628,160
STATE REVENUES	1,629,846	0.92%	1,644,884	1.29%	1,666,127
STATE REVENUES STRS on-behalf	2,129,453	0.00%	2,129,453	0.00%	2,129,453
PARCEL TAX REVENUE - Measure G	11,711,260	2.00%	11,945,485	2.00%	12,184,394
PARCEL TAX REVENUE - Measure H	2,678,408	0.00%	2,678,408	0.00%	2,678,408
LOCAL REVENUES - PEF	3,480,000	0.00%	3,480,000	0.00%	3,480,000
LOCAL REVENUES - ALL OTHERS	1,332,283	0.00%	1,332,283	0.00%	1,332,283
TRFS APPORT FR DISTRICTS (SELPA)	1,740,556	0.92%	1,756,615	1.29%	1,779,302
<b>TOTAL REVENUES:</b>	<b>\$ 51,942,052</b>	<b>2.08%</b>	<b>\$ 53,021,355</b>	<b>0.99%</b>	<b>\$ 53,544,332</b>
<b>B) EXPENDITURES:</b>					
CERTIFICATED SALARIES	\$ 21,942,055	3.71%	\$ 22,756,038	1.11%	\$ 23,009,107
CLASSIFIED SALARIES	7,833,890	3.17%	8,082,260	0.94%	8,158,083
EMPLOYEE BENEFITS	11,743,685	2.22%	12,004,688	1.05%	12,131,208
STRS OnBehalf Payment	2,129,453	0.00%	2,129,453	0.00%	2,129,453
POST EMPLOYMENT BENEFITS	355,000	0.00%	355,000	0.00%	355,000
BOOKS & SUPPLIES	1,265,338	2.86%	1,301,527	2.87%	1,338,880
SERVICES/OPERATING EXPENDITURES	6,616,214	2.86%	6,805,438	2.87%	7,000,754
CAPITAL OUTLAY (ITEMS OVER \$5,000)	213,306	2.86%	219,407	2.87%	225,704
<b>OTHER REDUCTIONS - To be determined</b>			<b>(1,400,000)</b>		<b>(1,400,000)</b>
DIRECT SUPPORT/INDIRECT COSTS	(20,240)	0.00%	(20,240)	0.00%	(20,240)
TRANSFER TO OTHER FUNDS (NET)	146,500	-62.46%	55,000	0.00%	55,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 52,225,201</b>	<b>0.12%</b>	<b>\$ 52,288,570</b>	<b>1.33%</b>	<b>\$ 52,982,950</b>
<b>NET INCREASE (DECREASE)</b>	<b>(283,149)</b>		<b>732,785</b>		<b>561,382</b>
NET BEGINNING BALANCE	4,134,549		3,851,400		4,584,185
<b>E) ENDING BALANCE JUNE 30</b>	<b>3,851,400</b>		<b>4,584,185</b>		<b>5,145,567</b>
<b>COMPONENTS OF ENDING BALANCE:</b>					
a) Non-spendable Amount - Cash:	44,000		44,000		44,000
b) Restricted Amounts:					
Unspent Grant funds	483,940		423,940		423,940
Proposition 28 - not spent	250,785		250,785		100,785
c) Remaining Unrestricted					
Spring Fling Year 2			-		-
Set-Aside for Fund 11 & 13 Reserve	100,000		100,000		100,000
Set-aside for APT One-Time & Retro	852,285		852,285		852,285
Set-Aside for CSEA & APSA .5% Retro	109,792		164,687		219,583
Set-Aside for Health Increase to APT	392,325		826,125		1,259,925
Set-Aside for CSEA & APSA Health	136,401		297,664		458,927
Set-aside for 3% Reserve	1,472,173		1,568,657		1,589,488
Add'l Unrestricted - Unassigned	<b>9,699</b>		<b>56,041</b>		<b>96,633</b>
<b>Fund 17 - Special Reserve (NODA funds)</b>	<b>100,000</b>		<b>100,000</b>		<b>100,000</b>
Available to apply toward reserve requirement					
Reserve % = Unres Genl Fund +Meas H +Fund 17	<b>3.03%</b>		<b>3.30%</b>		<b>3.37%</b>
<b>Assumptions:</b>					
COLA for growth in State funds (incl LCFF)		<b>2.93%</b>		<b>3.08%</b>	
CPI (Increase in cost of supplies and services)		<b>2.86%</b>		<b>2.87%</b>	
Enrollment	<b>2,410</b>		<b>2,363</b>		<b>2,322</b>
Estimated P-2 ADA	2,307.92		2,256.87		2,217.72
Funded ADA (> of PY, CY ADA)	2,307.92		2,307.88		2,256.80
ADA as % of Enrollment	<b>0.96</b>		<b>0.96</b>		<b>0.96</b>

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**ASB - FUND 08**

**2024-25 ADOPTED BUDGET**

6/5/2024

	06/05/24 Est. Actuals	06/05/24 Adopted Budget	Difference 2023-2024 to 2024-2025
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
OTHER STATE REVENUE			-
LOCAL REVENUES	125	281,641	281,516
TRANSFER FROM GEN FUND			-
<b>TOTAL REVENUES:</b>	<b>125</b>	<b>281,641</b>	<b>281,516</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES		33,762	33,762
CLASSIFIED SALARIES		1,046	1,046
EMPLOYEE BENEFITS		7,803	7,803
BOOKS AND SUPPLIES		93,580	93,580
SERVICES/OPERATING EXP.		272,809	272,809
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST			-
<b>TOTAL EXPENDITURES:</b>	<b>-</b>	<b>409,000</b>	<b>409,000</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	125	(127,359)	(127,484)
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	440,874	313,515	(127,359)
ADJUSTMENT TO BEG. BALANCE	(127,484)		127,484
NET BEGINNING BALANCE	313,390	313,515	125
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>313,515</b>	<b>186,156</b>	<b>(127,359)</b>

**COMPONENTS OF ENDING BALANCE:**

a) Reserved Amounts:		
Revolving Cash		
b) Designated Amounts:	313,515	186,156
c) Undesignated Balance		

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**ADULT EDUCATION - FUND 11**  
**2024-25 ADOPTED BUDGET**

6/5/2024

	06/05/24 Est. Actuals	06/05/24 Adopted Budget	Difference 2023-2024 to 2024-2025
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
OTHER STATE REVENUE	454,694	447,670	(7,024)
LOCAL REVENUES	164,091	176,000	11,909
TRANSFER FROM GEN FUND	877		(877)
<b>TOTAL REVENUES:</b>	<b>619,662</b>	<b>623,670</b>	<b>4,008</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	234,469	210,924	(23,545)
CLASSIFIED SALARIES	150,849	129,620	(21,229)
EMPLOYEE BENEFITS	158,093	145,005	(13,088)
BOOKS AND SUPPLIES	21,685	17,200	(4,485)
SERVICES/OPERATING EXP.	64,217	58,378	(5,839)
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST	20,649	20,240	(409)
<b>TOTAL EXPENDITURES:</b>	<b>649,962</b>	<b>581,367</b>	<b>(68,595)</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	(30,300)	42,303	72,603
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	(56,726)	(27,825)	28,901
ADJUSTMENT TO BEG. BALANCE	59,201		(59,201)
NET BEGINNING BALANCE	2,475	(27,825)	(30,300)
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>(27,825)</b>	<b>14,478</b>	<b>42,303</b>

**COMPONENTS OF ENDING BALANCE:**

a) Reserved Amounts:		
Revolving Cash		
b) Designated Amounts:	(27,825)	14,478
c) Undesignated Balance		

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**CAFETERIA - FUND 13**  
**2024-25 ADOPTED BUDGET**

6/5/2024

	06/05/24 Est. Actuals	06/05/24 Adopted Budget	Difference 2023-2024 to 2024-2025
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES	132,411	299,661	167,250
STATE REVENUES	1,242,812	1,003,215	(239,597)
LOCAL REVENUES	120,919	274,746	153,827
TRANSFER FROM GENERAL FUND	2,892	100,000	97,108
<b>TOTAL REVENUES:</b>	<b>1,499,034</b>	<b>1,677,622</b>	<b>178,588</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES	495,170	520,354	25,184
EMPLOYEE BENEFITS	253,409	270,981	17,572
SUPPLIES	913,510	833,500	(80,010)
SERVICES/OPERATING EXP.	39,500	25,700	(13,800)
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT/INDIRECT COSTS			-
TRANSFERS OUT (LOAN)	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>1,701,589</b>	<b>1,650,535</b>	<b>(51,054)</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	<b>(202,555)</b>	<b>27,087</b>	<b>229,642</b>
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	66,308	(17,733)	(84,041)
ADJUSTMENT TO BEG. BALANCE	118,514		(118,514)
NET BEGINNING BALANCE	184,822	(17,733)	(202,555)
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>(17,733)</b>	<b>9,354</b>	<b>27,087</b>

**COMPONENTS OF ENDING BALANCE:**

- a) Reserved Amounts:  
Revolving Cash
- b) Designated Amounts: (17,733) 9,354
- c) Undesignated Balance









PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY & COMPARISON**  
**CAPITAL FACILITIES - FUND 40**  
**2024-25 ADOPTED BUDGET**  
6/5/2024

	06/05/24 Est. Actuals	06/05/24 Adopted Budget	Difference 2023-2024 to 2024-2025
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
STATE REVENUES			-
LOCAL REVENUES	724,479	2,000	(722,479)
OTHER FINANCING SOURCES		-	-
<b>TOTAL REVENUES:</b>	<b>724,479</b>	<b>2,000</b>	<b>(722,479)</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BUILDING SUPPLIES	21,100		(21,100)
SERVICES/OPERATING EXP.			-
CAPITAL OUTLAY	697,235		(697,235)
OTHER OUTGO			-
TRANSFERS OUT			-
<b>TOTAL EXPENDITURES:</b>	<b>718,335</b>	<b>-</b>	<b>(718,335)</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	<b>6,144</b>	<b>2,000</b>	<b>(4,144)</b>
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	155,634	163,746	8,112
ADJUSTMENT TO BEG. BALANCE	1,968		(1,968)
NET BEGINNING BALANCE	157,602	163,746	6,144
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>163,746</b>	<b>165,746</b>	<b>2,000</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	163,746	165,746	
c) Undesignated Balance			

