

**PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET
BUDGET COMPARISON
2024-25 Budget - 1st Interim**

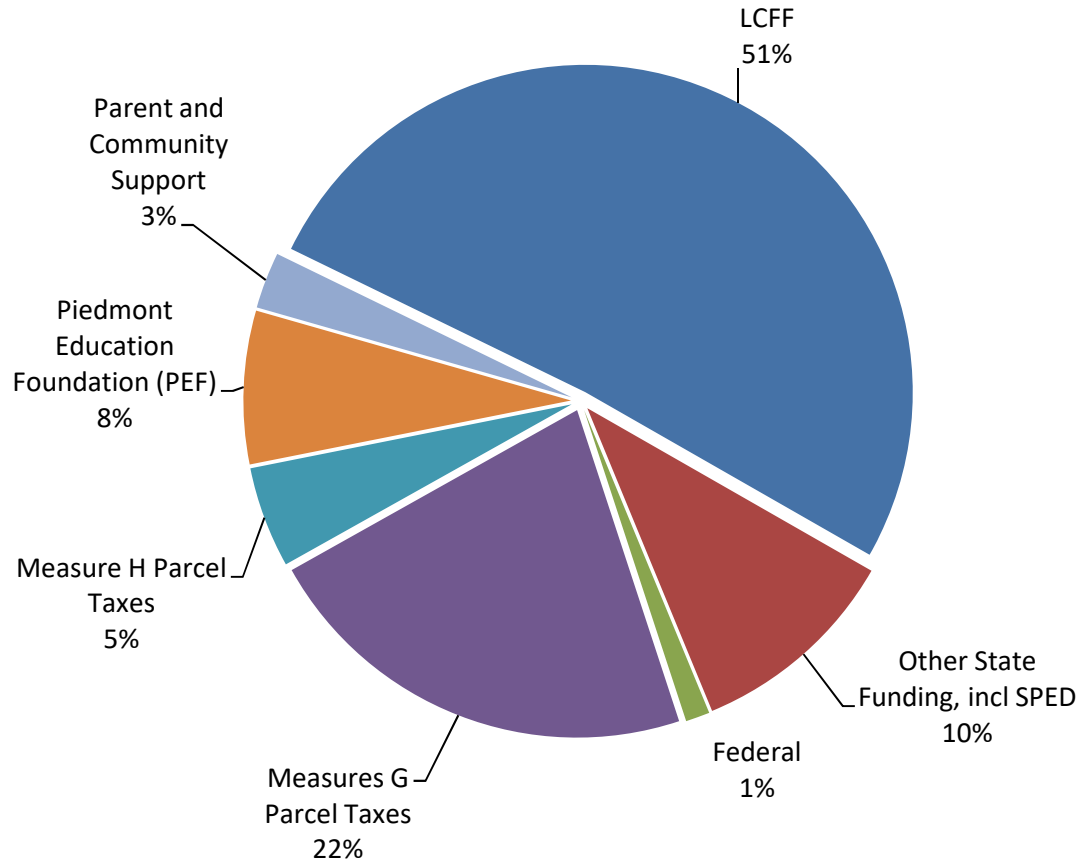
BUDGET	2024-25 Public Hrg 6/12/2024	2024-25 1st Interim 12/11/2024	Difference btwn June & Oct	Difference %
A) REVENUES:				
LOCAL CONTROL FUNDING FORMULA	\$ 26,612,087	\$ 27,282,609	\$ 670,522	2.52%
FEDERAL REVENUES	628,160	636,134	7,974	1.30%
STATE REVENUES	1,629,846	1,741,578	111,732	7.18%
STATE REVENUES - STRS on-behalf	2,129,453	2,129,453	-	0%
PARCEL TAX REVENUE - Measure G	11,711,260	11,711,260	-	0%
PARCEL TAX REVENUE - Measure H	2,678,408	2,678,408	-	0%
LOCAL REVENUES - PEF	3,480,000	4,039,957	559,957	17%
LOCAL REVENUES - ALL OTHERS	1,332,283	1,490,373	158,090	11.69%
TRFS APPORT FR DISTRICTS (SELPA)	1,740,556	1,740,556	-	0.00%
TOTAL REVENUES:	\$ 51,942,052	\$ 53,450,327	\$ 1,508,275	2.94%
B) EXPENDITURES:				
CERTIFICATED SALARIES	\$ 21,942,055	\$ 21,820,223	\$ (121,832)	-0.58%
CLASSIFIED SALARIES	7,833,890	8,001,737	167,847	2.20%
EMPLOYEE BENEFITS	11,743,685	12,065,266	321,581	2.79%
STRS OnBehalf Payment	2,129,453	2,129,453	-	0%
POST EMPLOYMENT BENEFITS	355,000	355,000	-	0%
BOOKS AND SUPPLIES	1,265,338	1,707,091	441,753	28.01%
SERVICES/OPERATING EXPENDITURES	6,616,214	7,783,416	1,167,202	16.51%
CAPITAL OUTLAY (OVER \$5,000)	213,306	287,353	74,047	21.92%
INDIRECT COSTS & OTHER OUTGO	(20,240)	(21,689)	(1,449)	-2%
TRANSFERS TO & FROM OTHER FUNDS	146,500	146,500	-	0%
TOTAL EXPENDITURES:	\$ 52,225,201	\$ 54,274,350	\$ 2,049,149	3.97%
C) NET INCREASE (DECREASE)				
IN FUND BALANCE (A-B)	(283,149)	(824,023)	(540,874)	
D) FUND BALANCE, RESERVES				
NET BEGINNING BALANCE	4,134,549	4,527,288	392,739	
E) ENDING BALANCE JUNE 30	\$ 3,851,400	\$ 3,703,265	\$ (148,136)	
COMPONENTS OF ENDING BALANCE:				
a) Reserved Amounts:				
Revolving Cash	44,000	44,000	-	
b) Restricted & Committed Amounts:				
Unspent Restricted / Grant funds	483,940	690,699	206,759	
Proposition 28 - not spent	250,785	238,334	(12,451)	
c) Assigned / Designated Amounts:				
Spring Fling Year 2	-	-	-	
Set-Aside for Fund 11 & 13 Reserve	100,000	100,000	-	
Set-aside for APT One-Time & Retro	852,285	-	(852,285)	
Set-Aside for CSEA & APSA .5% Retro	109,792	-	(109,792)	
Set-Aside for Health Increase to APT	392,325	-	(392,325)	
Set-Aside for CSEA & APSA Health	136,401	-	(136,401)	
Set-aside for 3% Reserve	1,472,173	1,628,400	156,227	
Over/(Under)	\$ 9,699	\$ 1,001,832	992,132	

**PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET
MULTI-YEAR PROJECTION REPORT
2024-25 Budget - 1st Interim**

BUDGET	2024-25 Updated Budget	% Change	2025-26 Projected Budget	% Change	2026-27 Projected Budget
A) REVENUES:					
LOCAL CONTROL FUNDING FORMULA	\$ 27,282,609	2.70%	\$ 28,018,067	1.22%	28,358,633
FEDERAL REVENUES	636,134	0.00%	636,134	0.00%	636,134
STATE REVENUES	1,741,578	-0.38%	1,734,965	3.08%	1,788,402
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	100.00%	5,356,815	0.00%	5,356,815
LOCAL REVENUES - PEF	4,039,957	-9.90%	3,640,000	0.00%	3,640,000
LOCAL REVENUES - ALL OTHERS	1,490,373	-2.01%	1,460,373	0.00%	1,460,373
TRFS APPORT FR DISTRICTS (SELPA)	1,740,556	2.93%	1,791,554	3.08%	1,846,734
TOTAL REVENUES:	\$ 53,450,327	6.10%	\$ 56,712,847	1.21%	\$ 57,400,939
B) EXPENDITURES:					
CERTIFICATED SALARIES	\$ 21,820,223	6.91%	\$ 23,327,641	1.11%	\$ 23,587,283
CLASSIFIED SALARIES	8,001,737	4.83%	8,387,958	0.94%	8,466,837
EMPLOYEE BENEFITS	12,065,266	7.07%	12,917,857	0.73%	13,012,752
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	1,707,091	-5.68%	1,610,049	2.87%	1,656,257
SERVICES/OPERATING EXPENDITURES	7,783,416	-0.50%	7,744,533	2.87%	7,966,801
CAPITAL OUTLAY (ITEMS OVER \$5,000)	287,353	2.86%	295,571	2.87%	304,054
OTHER REDUCTIONS - TBD If Needed			-		-
DIRECT SUPPORT/INDIRECT COSTS	(21,689)	0.00%	(21,689)	0.00%	(21,689)
TRANSFER TO OTHER FUNDS (NET)	146,500	-62.46%	55,000	0.00%	55,000
TOTAL EXPENDITURES:	\$ 54,274,350	4.66%	\$ 56,801,373	1.25%	\$ 57,511,750
NET INCREASE (DECREASE)	(824,023)		(88,526)		(110,810)
NET BEGINNING BALANCE	4,527,289		3,703,266		3,614,740
E) ENDING BALANCE JUNE 30	3,703,266		3,614,740		3,503,930
COMPONENTS OF ENDING BALANCE:					
a) Non-spendable Amount - Cash:	44,000		44,000		44,000
b) Restricted Amounts:					
Unspent Grant funds	690,699		690,699		690,699
Proposition 28 - not spent	238,334		238,334		238,334
Parent Club and Other Committed Funds	-		-		-
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	-		-		-
Set-Aside for CSEA & APSA .5% Retro	-		-		-
Set-Aside for Health Increase to APT	-		-		-
Set-Aside for CSEA & APSA Health	-		-		-
Set-aside for 3% Reserve	1,628,400		1,704,041		1,725,352
Add'l Unrestricted - Unassigned	1,001,833		837,666		705,544
Fund 17 - Special Reserve (NODA funds)	100,000		100,000		100,000
Available to apply toward reserve requirement					
Reserve % = Unres Genl Fund +Meas H +Fund 17	5.03%		4.65%		4.40%
Assumptions:					
COLA for growth in State funds (incl LCFF)		2.93%		3.08%	
CPI (Increase in cost of supplies and services)		2.86%		2.87%	
Enrollment	2,456		2,456		2,456
Estimated P-2 ADA	2,367.16		2,355.60		2,355.96
Funded ADA (> of PY, CY ADA)	2,367.16		2,363.05		2,355.96
ADA as % of Enrollment	0.96		0.96		0.96

PIEDMONT UNIFIED SCHOOL DISTRICT

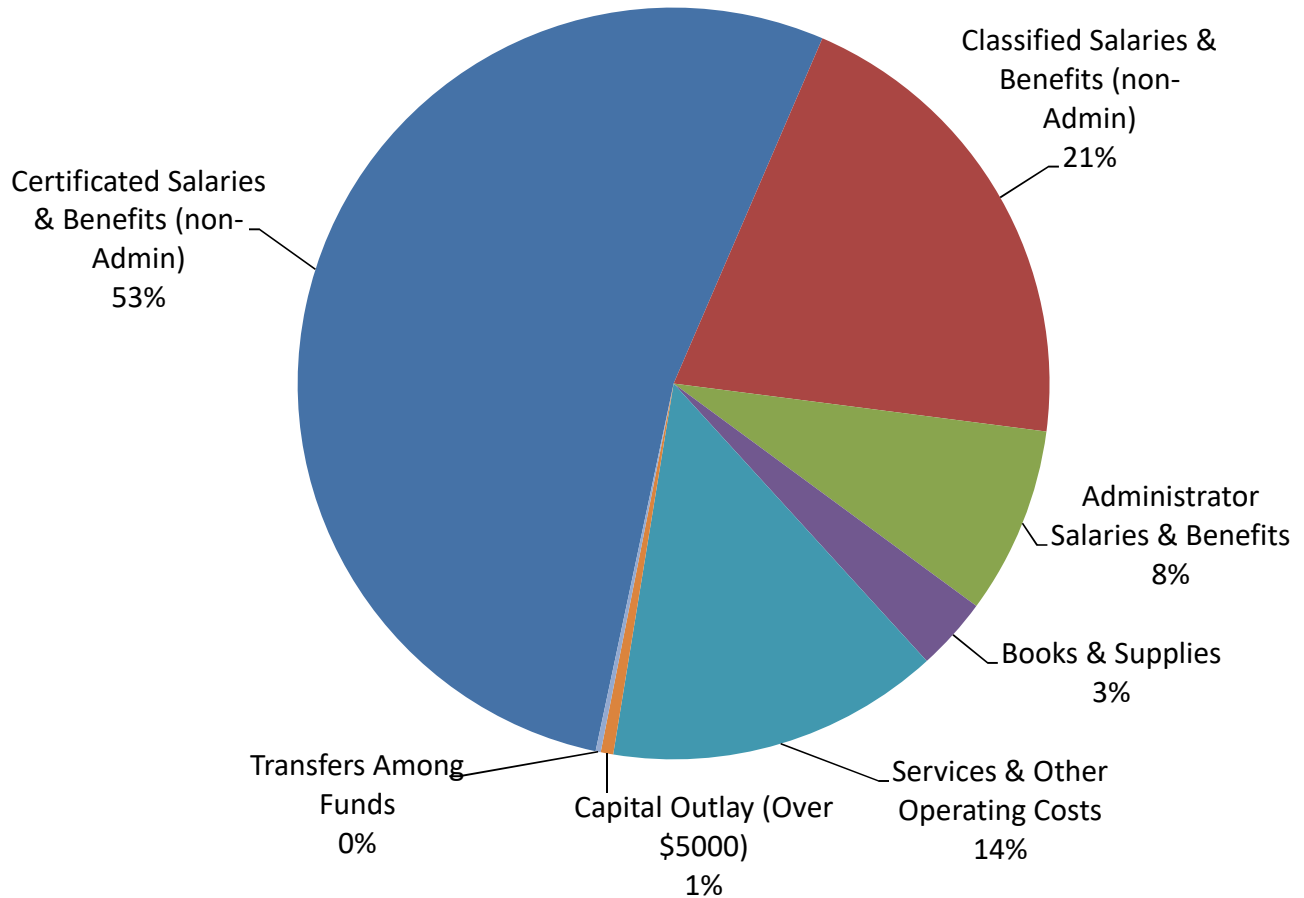
GENERAL FUND REVENUE SOURCES 2024-25 1ST INTERIM



Revenues	Amount	% of Total	
LCFF	\$ 27,282,609	51%	State/Fed 63%
Other State Funding, incl SPED	5,611,587	10%	
Federal	636,134	1%	
Measures G Parcel Taxes	11,711,260	22%	Local 37%
Measure H Parcel Taxes	2,678,408	5%	
Piedmont Education Foundation (PEF)	4,039,957	8%	
Parent and Community Support	1,490,373	3%	
Total Revenues	\$ 53,450,327	100%	

PIEDMONT UNIFIED SCHOOL DISTRICT

GENERAL FUND EXPENDITURES 2024-25 1ST INTERIM



Expenditures	Amount	% of Total
Certificated Salaries & Benefits (non-Admin)	\$ 28,845,798	53%
Classified Salaries & Benefits (non-Admin)	11,160,740	21%
Administrator Salaries & Benefits	4,365,141	8%
Books & Supplies	1,705,642	3%
Services & Other Operating Costs	7,783,416	14%
Capital Outlay (Over \$5000)	287,353	1%
Transfers Among Funds	126,260	0%
Total Expenditures	\$ 54,274,350	100.00%

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
ASB - FUND 08
2024-25 1st Interim
12/5/2024

	06/26/24 Adopted Budget	12/11/24 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
OTHER STATE REVENUE			-
LOCAL REVENUES	281,641	301,713	20,072
TRANSFER FROM GEN FUND			-
TOTAL REVENUES:	281,641	301,713	20,072
B) EXPENDITURES:			
CERTIFICATED SALARIES	33,762	20,562	(13,200)
CLASSIFIED SALARIES	1,046	1,992	946
EMPLOYEE BENEFITS	7,803	6,699	(1,104)
BOOKS AND SUPPLIES	93,580	88,360	(5,220)
SERVICES/OPERATING EXP.	272,809	322,198	49,389
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	409,000	439,811	30,811
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(127,359)	(138,098)	(10,739)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	279,946	279,946	(0)
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	279,946	279,946	(0)
E) ENDING BALANCE JUNE 30 (C+D)	152,587	141,848	(10,739)
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	152,587	141,848	(10,739)
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
ADULT EDUCATION - FUND 11
2024-25 1st Interim
12/5/2024

	06/26/24 Adopted Budget	12/11/24 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
OTHER STATE REVENUE	447,670	449,048	1,378
LOCAL REVENUES	176,000	178,229	2,229
TRANSFER FROM GEN FUND			-
TOTAL REVENUES:	623,670	627,277	3,607
B) EXPENDITURES:			
CERTIFICATED SALARIES	210,924	156,548	(54,376)
CLASSIFIED SALARIES	129,620	130,251	631
EMPLOYEE BENEFITS	145,005	141,422	(3,583)
BOOKS AND SUPPLIES	17,200	44,961	27,761
SERVICES/OPERATING EXP.	58,378	69,431	11,053
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST	20,240	21,689	1,449
TOTAL EXPENDITURES:	581,367	564,302	(17,065)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	42,303	62,975	20,672
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	33,679	33,679	0
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	33,679	33,679	0
E) ENDING BALANCE JUNE 30 (C+D)	75,982	96,654	20,672
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	75,982	96,654	20,672
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
CAFETERIA - FUND 13
2024-25 1st Interim
12/5/2024

	06/26/24 Adopted Budget	12/11/24 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES	299,661	299,661	-
STATE REVENUES	1,003,215	1,003,215	-
LOCAL REVENUES	274,746	275,849	1,103
OTHER FINANCING SOURC	100,000	100,000	-
TOTAL REVENUES:	1,677,622	1,678,725	1,103
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES	520,354	512,679	(7,675)
EMPLOYEE BENEFITS	270,981	268,800	(2,181)
SUPPLIES	833,500	836,723	3,223
SERVICES/OPERATING EXF	25,700	22,477	(3,223)
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT/INDIRECT COSTS			-
TRANSFERS OUT (LOAN)	-		-
TOTAL EXPENDITURES:	1,650,535	1,640,679	(9,856)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	27,087	38,046	10,959
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	78,139	78,139	0
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	78,139	78,139	0
E) ENDING BALANCE JUNE 30 (	105,226	116,185	10,959
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	105,226	116,185	10,959
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
DEFERRED MAINTENANCE - FUND 14
2024-25 1st Interim
 12/5/2024

	06/26/24 Adopted Budget	12/11/24 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
LCFF SOURCES			
FEDERAL REVENUES			
STATE REVENUES			
LOCAL REVENUES	172,770	175,576	2,806
TRANSFER FROM GENERAL FU	55,000	55,000	-
TOTAL REVENUES:	227,770	230,576	2,806
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BUILDING SUPPLIES			-
SERVICES/OPERATING EXP.	330,000	55,000	(275,000)
CAPITAL OUTLAY		284,197	284,197
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	330,000	339,197	9,197
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(102,230)	(108,621)	(6,391)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	272,432	272,432	-
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	272,432	272,432	-
E) ENDING BALANCE JUNE 30 (C+D)	170,202	163,811	(6,391)
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
RRMA (Restricted Maintenance)			
b) Designated Amounts:	170,202	163,811	(6,391)
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
SPECIAL RESERVE - NODA - FUND 17
2024-25 1st Interim
12/5/2024

	06/26/24 Adopted Budget	12/11/24 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			
FEDERAL REVENUES			
STATE REVENUES			
LOCAL REVENUES	1,500	2,605	1,105
TRANSFERS IN			
TOTAL REVENUES:	1,500	2,605	1,105
B) EXPENDITURES:			
CERTIFICATED SALARIES			
CLASSIFIED SALARIES			
EMPLOYEE BENEFITS			
BOOKS AND SUPPLIES			
SERVICES/OPERATING EXP.			
TRANSFER TO GENERAL FUND	8,500	8,500	-
OTHER OUTGO			
DIRECT SUPPORT/INDIRECT COST			
TOTAL EXPENDITURES:	8,500	8,500	-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(7,000)	(5,895)	1,105
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	109,068	109,068	0
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	109,068	109,068	0
E) ENDING BALANCE JUNE 30 (C+D)	102,068	103,173	1,105
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	102,068	103,173	1,105
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
COUNTY (STATE) SCHOOL FACILITIES - FUND 35
2024-25 1st Interim
12/5/2024

	06/26/24 Adopted Budget	12/11/24 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			
FEDERAL REVENUES			-
STATE REVENUES			-
LOCAL REVENUES	50,000	119,249	69,249
TRANSFERS IN			-
TOTAL REVENUES:	50,000	119,249	69,249
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BUILDING SUPPLIES			-
SERVICES/OPERATING EXP.		7,500	7,500
CAPITAL OUTLAY	2,932,000	2,924,500	(7,500)
OTHER OUTGO	23,298	23,298	-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	2,955,298	2,955,298	-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(2,905,298)	(2,836,049)	69,249
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	5,765,997	5,765,998	1
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	5,765,997	5,765,998	1
E) ENDING BALANCE JUNE 30 (C+D)	2,860,699	2,929,949	69,250
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	2,860,699	2,929,949	69,250
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
CAPITAL FACILITIES - FUND 40
2024-25 1st Interim
12/5/2024

	06/26/24 Adopted Budget	12/11/24 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			
FEDERAL REVENUES			
STATE REVENUES			
LOCAL REVENUES	2,000	3,692	1,692
OTHER FINANCING SOURCES			-
TOTAL REVENUES:	2,000	3,692	1,692
B) EXPENDITURES:			
CERTIFICATED SALARIES			
CLASSIFIED SALARIES			
EMPLOYEE BENEFITS			
BUILDING SUPPLIES			
SERVICES/OPERATING EXP.			-
CAPITAL OUTLAY			-
OTHER OUTGO			-
TRANSFERS OUT			-
TOTAL EXPENDITURES:	-	-	-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	2,000	3,692	1,692
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	167,910	167,911	1
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	167,910	167,911	1
E) ENDING BALANCE JUNE 30 (C+D)	169,910	171,603	1,693
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	169,910	171,603	1,693
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
BOND INTEREST & REDEMPTION FUND - FUND 51
 2024-25 1st Interim
 12/5/2024

	06/26/24 Adopted Budget	12/11/24 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES	496,000	496,000	-
STATE REVENUES	19,100	19,100	-
LOCAL REVENUES	8,333,894	8,405,316	71,422
OTHER FINANCING SOURCES			-
TOTAL REVENUES:	8,848,994	8,920,416	71,422
B) EXPENDITURES:			
CERTIFICATED SALARIES			
CLASSIFIED SALARIES			
EMPLOYEE BENEFITS			
BOOKS AND SUPPLIES			
SERVICES/OPERATING EXP.			
CAPITAL OUTLAY			
BOND REDEMPTION	2,710,000	2,710,000	-
BOND INTEREST & OTHER CHARGES	4,523,594	4,523,594	-
TOTAL EXPENDITURES:	7,233,594	7,233,594	-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	1,615,400	1,686,822	71,422
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	11,744,104	11,744,104	-
ADJUSTMENT TO BEG. BALANCE	-		-
NET BEGINNING BALANCE	11,744,104	11,744,104	-
E) ENDING BALANCE JUNE 30 (C+D)	13,359,504	13,430,926	71,422
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	13,359,504	13,430,926	71,422
c) Undesignated Balance			