

**PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET
BUDGET COMPARISON
2025-26 Budget - Public Hearing**

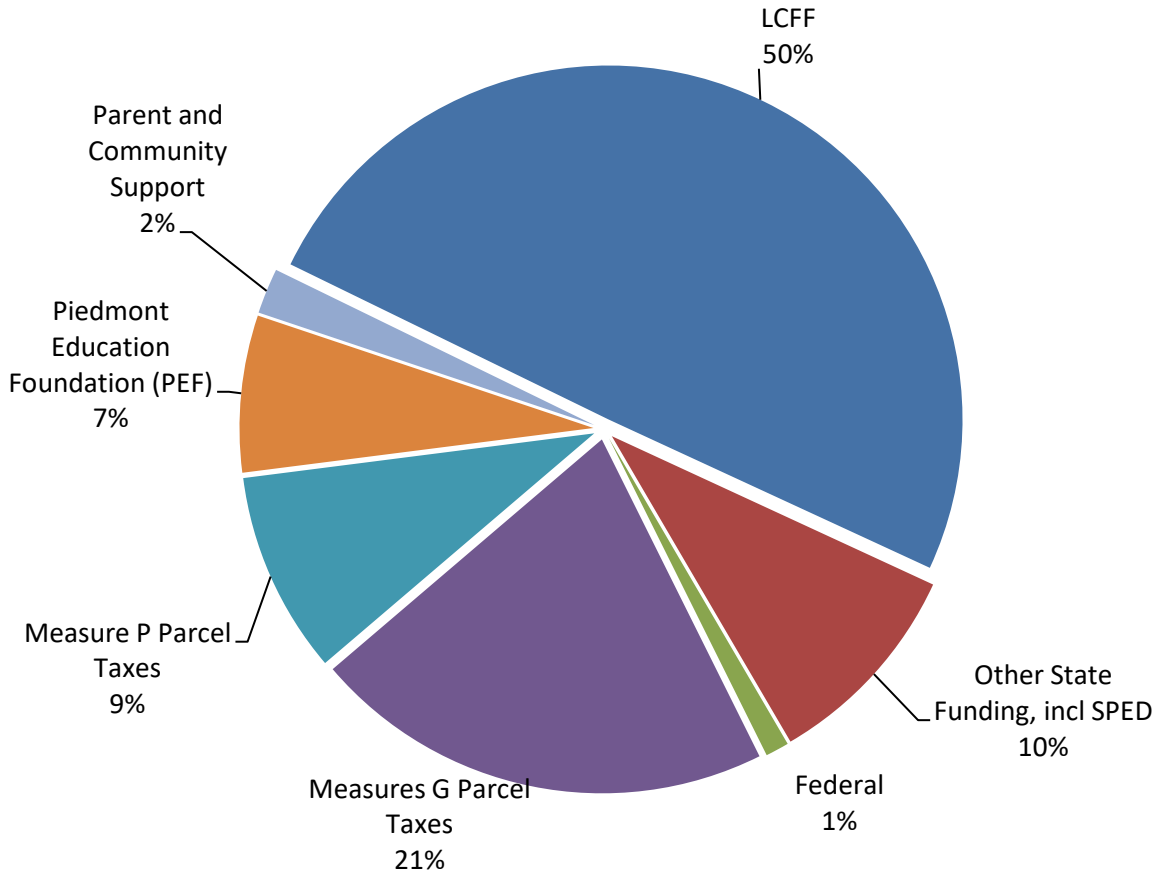
BUDGET	2024-25 Est Actuals 6/25/2025	Budget Adoption 6/25/2025	Difference btwn 24-25 & 25-26	Difference %
A) REVENUES:				
LOCAL CONTROL FUNDING FORMULA	\$ 27,286,648	\$ 28,099,231	\$ 812,583	2.98%
FEDERAL REVENUES	633,525	607,278	(26,247)	-4.13%
STATE REVENUES	1,741,227	1,605,433	(135,794)	-7.80%
STATE REVENUES - STRS on-behalf	2,129,453	2,129,453	-	0%
PARCEL TAX REVENUE - Measure G	11,711,260	11,940,198	228,938	2%
PARCEL TAX REVENUE - Measure H	2,678,408	5,219,599	2,541,191	95%
LOCAL REVENUES - PEF	4,039,957	4,054,062	14,105	0%
LOCAL REVENUES - ALL OTHERS	2,046,825	1,174,734	(872,091)	-58.51%
TRANSFER FROM SELPA (SPED)	1,740,556	1,748,206	7,650	0%
TOTAL REVENUES:	\$ 54,007,859	\$ 56,578,194	\$ 2,570,335	4.81%
B) EXPENDITURES:				
CERTIFICATED SALARIES	\$ 21,806,702	\$ 23,582,467	\$ 1,775,765	8.14%
CLASSIFIED SALARIES	7,971,986	8,340,096	368,110	4.60%
EMPLOYEE BENEFITS	11,977,176	12,955,178	978,002	8.11%
STRS OnBehalf Payment	2,129,453	2,129,453	-	0%
POST EMPLOYMENT BENEFITS	355,000	374,040	19,040	5%
BOOKS AND SUPPLIES	2,083,074	1,166,456	(916,618)	-53.69%
SERVICES/OPERATING EXPENDITURES	7,786,616	7,305,672	(480,944)	-6.18%
CAPITAL OUTLAY (OVER \$5,000)	607,827	59,484	(548,343)	-190.83%
INDIRECT COSTS & OTHER OUTGO	(21,689)	(23,198)	(1,509)	7%
TRANSFERS TO & FROM OTHER FUNDS	146,500	69,856	(76,644)	-52%
TOTAL EXPENDITURES:	\$ 54,842,645	\$ 55,959,504	\$ 1,116,859	2.06%
C) NET INCREASE (DECREASE)				
IN FUND BALANCE (A-B)	(834,786)	618,690	1,442,713	
D) FUND BALANCE, RESERVES				
NET BEGINNING BALANCE	4,527,288	3,692,501	(834,786)	
E) ENDING BALANCE JUNE 30	\$ 3,692,501	\$ 4,311,191	\$ 607,927	
COMPONENTS OF ENDING BALANCE:				
a) Reserved Amounts:				
Revolving Cash	44,000	44,000	-	
b) Restricted & Committed Amounts:				
Unspent Restricted / Grant funds	477,601	452,599	(238,100)	
Proposition 28 - not spent	132,468	45,869	(192,465)	
c) Assigned / Designated Amounts:				
Set-Aside for Fund 11 & 13 Reserve	100,000	-	(100,000)	
Parent Club and Other Committed Funds	389,737	489,737	489,737	
Set-aside for 3% Reserve	1,650,000	1,691,340	62,940	
Over/(Under)	\$ 898,695	\$ 1,587,646	585,814	

**PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET
MULTI-YEAR PROJECTION REPORT
2025-26 Budget - Public Hearing**

BUDGET

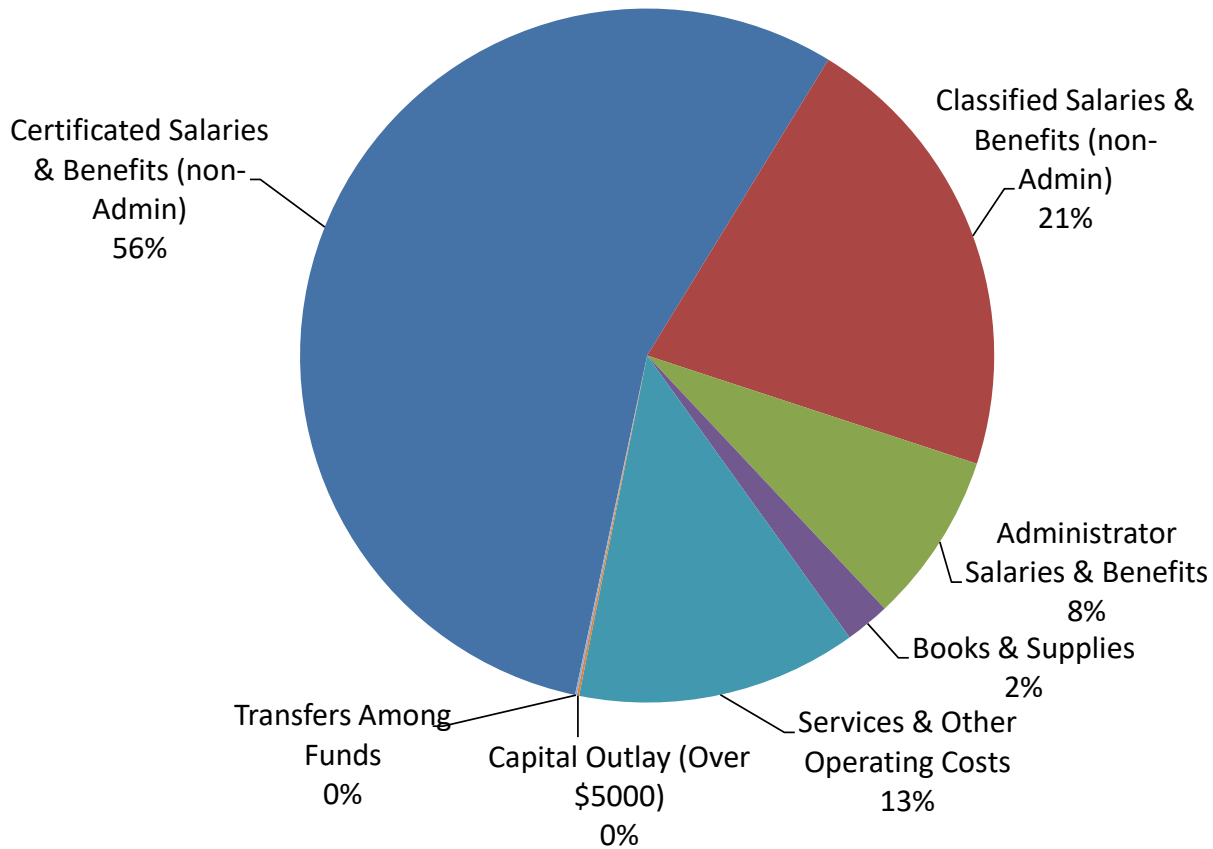
	2025-26 Budget	% Change	2026-27 Projected Budget	% Change	2027-28 Projected Budget
A) REVENUES:					
LOCAL CONTROL FUNDING FORMULA	\$ 28,099,231	3.67%	\$ 29,130,071	3.71%	30,209,977
FEDERAL REVENUES	607,278	0.00%	607,278	0.00%	607,278
STATE REVENUES	1,605,433	3.06%	1,654,585	3.46%	1,711,862
STATE REVENUES STRS on-behalf	2,129,453	0.00%	2,129,453	0.00%	2,129,453
PARCEL TAX REVENUE - Measure G	11,940,198	2.00%	12,179,002	2.00%	12,422,582
PARCEL TAX REVENUE - Measure H	5,219,599	0.00%	5,219,599	0.00%	5,219,599
LOCAL REVENUES - PEF	4,054,062	-2.69%	3,945,000	0.00%	3,945,000
LOCAL REVENUES - ALL OTHERS	1,174,734	0.00%	1,174,734	0.00%	1,174,734
TRANSFER FROM SELPA (SPED)	1,748,206	3.06%	1,801,729	3.46%	1,864,100
TOTAL REVENUES:	\$ 56,578,194	2.23%	\$ 57,841,451	2.49%	\$ 59,284,585
B) EXPENDITURES:					
CERTIFICATED SALARIES	\$ 23,582,467	1.11%	\$ 23,845,040	1.11%	\$ 24,110,633
CLASSIFIED SALARIES	8,340,096	0.94%	8,418,497	0.94%	8,497,682
EMPLOYEE BENEFITS	12,955,178	0.37%	13,002,773	0.68%	13,090,668
STRS OnBehalf Payment	2,129,453	0.00%	2,129,453	0.00%	2,129,453
POST EMPLOYMENT BENEFITS	374,040	0.00%	374,040	0.00%	374,040
BOOKS & SUPPLIES	1,166,456	2.98%	1,201,216	2.77%	1,234,490
SERVICES/OPERATING EXPENDITURES	7,305,672	2.98%	7,523,381	2.77%	7,731,779
CAPITAL OUTLAY (ITEMS OVER \$5,000)	59,484	2.98%	61,257	2.77%	62,953
DIRECT SUPPORT/INDIRECT COSTS	(23,198)	0.00%	(23,198)	0.00%	(23,198)
TRANSFER TO OTHER FUNDS (NET)	69,856	121.89%	155,000	0.00%	155,000
TOTAL EXPENDITURES:	\$ 55,959,504	1.30%	\$ 56,687,459	1.19%	\$ 57,363,500
C) NET INCREASE (DECREASE)	618,690		1,153,992		1,921,085
D) NET BEGINNING BALANCE	3,692,503		4,311,193		5,465,184
E) ENDING BALANCE JUNE 30	4,311,193		5,465,184		7,386,269
COMPONENTS OF ENDING BALANCE:					
a) Non-spendable Amount - Cash:	44,000		44,000		44,000
b) Restricted Amounts:					
Unspent Grant funds	452,599		452,599		452,599
Proposition 28 - not spent	45,869		45,869		45,869
c) Remaining Unrestricted					
Parent Club and Other Committed Funds	489,737		489,737		489,737
Set-aside for 3% Reserve	1,691,340		1,700,624		1,720,905
Add'l Unrestricted - Unassigned	1,587,647		2,732,355		4,633,159
Fund 17 - Special Reserve (NODA funds)	100,000		100,000		100,000
Available to apply toward reserve requirement					
Reserve % = Unres Genl Fund +Fund 17	6.04%		8.00%		11.25%
Assumptions:					
COLA for growth in State funds (incl LCFF)		3.02%		3.42%	
CPI (Increase in cost of supplies and services)		2.98%		2.77%	
Enrollment	2,477		2,478		2,479
Estimated P-2 ADA	2,387.32		2,388.15		2,389.05
Funded ADA (> of PY, CY ADA)	2,387.32		2,388.15		2,389.05
ADA as % of Enrollment	0.96		0.96		0.96

**PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND
REVENUE SOURCES
2025-26 BUDGET - BUDGET ADOPTION**



Revenues	Amount	% of Total	
LCFF	\$ 28,099,231	50%	} State/Fed 60%
Other State Funding, incl SPED	5,483,092	10%	
Federal	607,278	1%	
Measures G Parcel Taxes	11,940,198	21%	} Local 40%
Measure P Parcel Taxes	5,219,599	9%	
Piedmont Education Foundation (PEF)	4,054,062	7%	
Parent and Community Support	1,174,734	2%	
Total Revenues	\$ 56,578,194	100%	

PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND
EXPENDITURES
2025-26 BUDGET - BUDGET ADOPTION



Expenditures	Amount	% of Total
Certificated Salaries & Benefits (non-Admin)	\$ 31,008,209	55%
Classified Salaries & Benefits (non-Admin)	11,919,732	21%
Administrator Salaries & Benefits	4,453,294	8%
Books & Supplies	1,166,456	2%
Services & Other Operating Costs	7,305,672	13%
Capital Outlay (Over \$5000)	59,484	0%
Transfers Among Funds	46,658	0%
Total Expenditures	\$ 55,959,504	100.00%

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

2025-2026 ADOPTED BUDGET

6/4/2025

	06/04/25 Est. Actuals	06/04/25 Adopted Budget	Difference 2024-25 to 2025-26
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
OTHER STATE REVENUE			-
LOCAL REVENUES	301,606	279,312	(22,294)
TRANSFER FROM GEN FUND			-
TOTAL REVENUES:	301,606	279,312	(22,294)
B) EXPENDITURES:			
CERTIFICATED SALARIES	20,562	17,445	(3,117)
CLASSIFIED SALARIES	1,992	1,200	(792)
EMPLOYEE BENEFITS	6,607	3,924	(2,683)
BOOKS AND SUPPLIES	88,360	63,107	(25,253)
SERVICES/OPERATING EXP.	322,198	335,469	13,271
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST			
TOTAL EXPENDITURES:	439,719	421,145	(18,574)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(138,113)	(141,833)	(3,720)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	279,946	141,833	(138,113)
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	279,946	141,833	(138,113)
E) ENDING BALANCE JUNE 30 (C+D)	141,833	-	(141,833)

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:		
Revolving Cash		
b) Designated Amounts:	141,833	-
c) Undesignated Balance		

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
ADULT EDUCATION - FUND 11
2025-2026 ADOPTED BUDGET

6/4/2025

	06/04/25 Est. Actuals	06/04/25 Adopted Budget	Difference 2024-25 to 2025-26
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
OTHER STATE REVENUE	449,048	461,523	12,475
LOCAL REVENUES	176,762	176,000	(762)
TRANSFER FROM GEN FUND			-
TOTAL REVENUES:	625,810	637,523	11,713
B) EXPENDITURES:			
CERTIFICATED SALARIES	209,455	235,959	26,504
CLASSIFIED SALARIES	130,251	136,118	5,867
EMPLOYEE BENEFITS	155,126	190,499	35,373
BOOKS AND SUPPLIES	52,025	36,122	(15,903)
SERVICES/OPERATING EXP.	65,704	41,263	(24,441)
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST	21,689	23,198	1,509
TOTAL EXPENDITURES:	634,250	663,159	28,909
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(8,440)	(25,636)	(17,196)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	33,679	25,239	(8,440)
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	33,679	25,239	(8,440)
E) ENDING BALANCE JUNE 30 (C+D)	25,239	(397)	(25,636)

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:		
Revolving Cash		
b) Designated Amounts:	25,239	(397)
c) Undesignated Balance		

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
CAFETERIA - FUND 13
2025-2026 ADOPTED BUDGET

6/4/2025

	06/04/25 Est. Actuals	06/04/25 Adopted Budget	Difference 2024-25 to 2025-26
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES	188,183	190,000	1,817
STATE REVENUES	1,337,022	1,383,000	45,978
LOCAL REVENUES	113,973	114,976	1,003
TRANSFER FROM GENERAL FUND	100,000	100,000	-
TOTAL REVENUES:	1,739,178	1,787,976	48,798
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES	514,206	553,782	39,576
EMPLOYEE BENEFITS	257,113	263,194	6,081
SUPPLIES	894,216	857,000	(37,216)
SERVICES/OPERATING EXP.	26,490	14,000	(12,490)
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT/INDIRECT COSTS			-
TRANSFERS OUT (LOAN)	-	-	-
TOTAL EXPENDITURES:	1,692,025	1,687,976	(4,049)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	47,153	100,000	52,847
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	78,139	125,292	47,153
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	78,139	125,292	47,153
E) ENDING BALANCE JUNE 30 (C+D)	125,292	225,292	100,000

COMPONENTS OF ENDING BALANCE:

- a) Reserved Amounts:
 - Revolving Cash
- b) Designated Amounts:

125,292	225,292
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- c) Undesignated Balance

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
DEFERRED MAINTENANCE - FUND 14
2025-2026 ADOPTED BUDGET

6/4/2025

	06/04/25 Est. Actuals	06/04/25 Adopted Budget	Difference 2024-25 to 2025-26
A) REVENUES:			
LCFF SOURCES			
FEDERAL REVENUES			
STATE REVENUES			
LOCAL REVENUES	172,770	32,951	(139,819)
TRANSFER FROM GENERAL FUND	55,000	55,000	-
TOTAL REVENUES:	227,770	87,951	(139,819)
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BUILDING SUPPLIES			-
SERVICES/OPERATING EXP.	55,000	55,000	-
CAPITAL OUTLAY	284,197	30,951	(253,246)
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	339,197	85,951	(253,246)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(111,427)	2,000	113,427
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	272,432	161,005	(111,427)
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	272,432	161,005	(111,427)
E) ENDING BALANCE JUNE 30 (C+D)	161,005	163,005	2,000

COMPONENTS OF ENDING BALANCE:

- a) Reserved Amounts:
 - RRMA (Restricted Maintenance)
- b) Designated Amounts: 161,005 163,005
- c) Undesignated Balance

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
SPECIAL RESERVE - NODA - FUND 17
2025-2026 ADOPTED BUDGET
 6/4/2025

	06/04/25 Est. Actuals	06/04/25 Adopted Budget	Difference 2024-25 to 2025-26
A) REVENUES:			
REVENUE LIMIT SOURCES			
FEDERAL REVENUES			
STATE REVENUES			
LOCAL REVENUES	1,500	2,000	500
TRANSFERS IN			-
TOTAL REVENUES:	1,500	2,000	500
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)	2,000	9,000
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	109,068	102,068	(7,000)
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	109,068	102,068	(7,000)
E) ENDING BALANCE JUNE 30 (C+D)	102,068	104,068	2,000

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:
Revolving Cash

b) Designated Amounts: 102,068 104,068

c) Undesignated Balance

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
STATE SCHOOL FACILITIES - FUND 35
2025-2026 ADOPTED BUDGET

6/4/2025

	06/04/25 Est. Actuals	06/04/25 Adopted Budget	Difference 2024-25 to 2025-26
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
STATE REVENUES			-
LOCAL REVENUES	50,000	50,000	-
TRANSFERS IN			-
TOTAL REVENUES:	50,000	50,000	-
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BUILDING SUPPLIES			-
SERVICES/OPERATING EXP.	7,500	7,500	-
CAPITAL OUTLAY	2,924,500	613,763	(2,310,737)
OTHER OUTGO	23,298		(23,298)
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	2,955,298	621,263	(2,334,035)
C) NET INCREASE (DECREASE)	(2,905,298)	(571,263)	
IN FUND BALANCE (A-B)			-
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	5,765,998	2,860,700	(2,905,298)
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	5,765,998	2,860,700	(2,905,298)
E) ENDING BALANCE JUNE 30 (C+D)	2,860,700	2,289,437	(571,263)

COMPONENTS OF ENDING BALANCE:

- a) Reserved Amounts:
Revolving Cash
- b) Designated Amounts: 2,860,700 2,289,437
- c) Undesignated Balance

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
CAPITAL FACILITIES - FUND 40
2025-2026 ADOPTED BUDGET

6/4/2025

	06/04/25 Est. Actuals	06/04/25 Adopted Budget	Difference 2024-25 to 2025-26
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
STATE REVENUES			-
LOCAL REVENUES	2,000	2,000	-
OTHER FINANCING SOURCES		-	-
TOTAL REVENUES:	2,000	2,000	-
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BUILDING SUPPLIES			-
SERVICES/OPERATING EXP.			-
CAPITAL OUTLAY		10,789	10,789
OTHER OUTGO			-
TRANSFERS OUT		85,144	85,144
TOTAL EXPENDITURES:	-	95,933	95,933
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	2,000	(93,933)	(95,933)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	167,911	169,911	2,000
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	167,911	169,911	2,000
E) ENDING BALANCE JUNE 30 (C+D)	169,911	75,978	(93,933)

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:
Revolving Cash

b) Designated Amounts: 169,911 75,978

c) Undesignated Balance

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
BOND INTEREST & REDEMPTION FUND - FUND 51
2025-2026 ADOPTED BUDGET

6/4/2025

	06/04/25 Est. Actuals	06/04/25 Adopted Budget	Difference 2024-25 to 2025-26
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES	496,100	496,100	-
STATE REVENUES	21,600	21,600	-
LOCAL REVENUES	8,183,052	7,565,744	(617,308)
OTHER FINANCING SOURCES			-
TOTAL REVENUES:	8,700,752	8,083,444	(617,308)
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BOOKS AND SUPPLIES			-
SERVICES/OPERATING EXP.			-
CAPITAL OUTLAY			-
BOND REDEMPTION	2,710,000	3,050,000	340,000
BOND INTEREST & OTHER CHARGES	4,523,594	4,456,019	(67,575)
TOTAL EXPENDITURES:	7,233,594	7,506,019	272,425
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	1,467,158	577,425	(889,733)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	11,744,103	13,211,261	1,467,158
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	11,744,103	13,211,261	1,467,158
E) ENDING BALANCE JUNE 30 (C+D)	13,211,261	13,788,686	577,425
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	13,211,261	13,788,686	
c) Undesignated Balance			