

Piedmont USD 2025-26 Budget 45-Day Update

August 11, 2025 - WEBSITE

August 20, 2025 - BOARD OF EDUCATION MEETING

Headlines

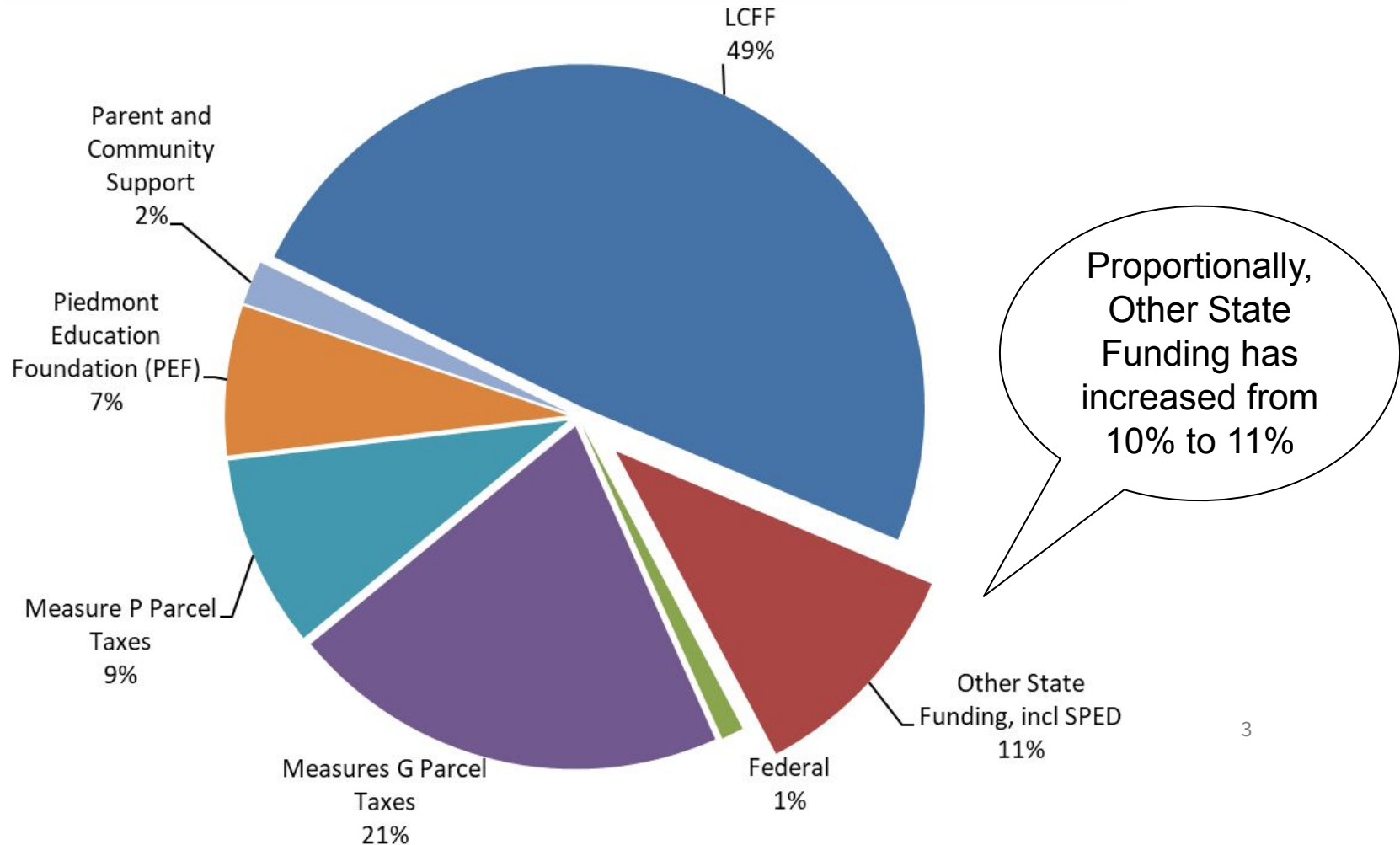


- Final State Budget as passed by Legislature and signed by Governor results in more resources for Piedmont USD.
- Board will determine how best to allocate these new resources in the budget.

	Unrestricted Ongoing	Unrestricted One-Time	Restricted Ongoing	Restricted One-Time
TK Per Pupil Adjustment	\$143,820			
Discretionary Block Grant		\$741,575		
Expanded Learning Opportunity Program (ELOP)			\$50,000	
Learning Recovery Emerg Block Grant (LREBG)				\$7,982

TOTAL: \$943,377

2025-26 General Fund Revenues \$57.52M

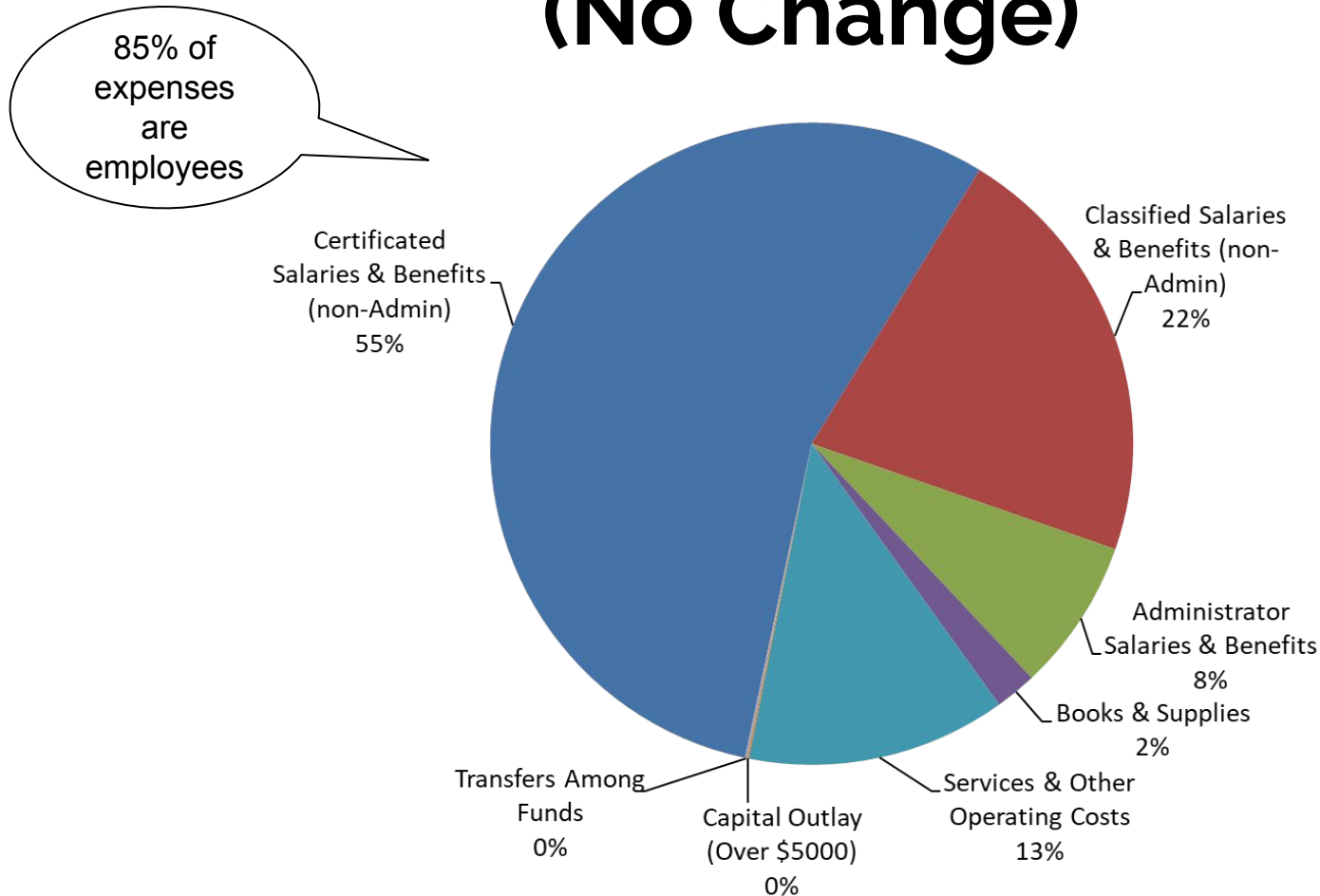


Revenue Comparison

- LCFF Revenues increase by added per pupil funding for TK.
- Other State Revenues increase by discretionary block grant, LREBG and increase to ELOP.

GENERAL FUND REVENUES		2025-26	2025-26	Difference
		Public Hrg	45-Day Update	
	LCFF	\$28,099,231	\$28,243,051	\$143,820
	Parcel Tax Revenues	17,159,797	17,159,797	\$0
	Local Revenues - PEF	4,054,062	4,054,062	\$0
	Local Revenues - All Others	1,174,734	1,174,734	\$0
	State Revenues	3,734,886	4,534,443	\$799,557
	SELPA (SPED) Funds	1,748,206	1,748,206	\$0
	Federal Revenues	607,278	607,278	\$0
TOTAL Revenues		\$56,578,194	\$57,521,571	\$943,377

2025-26 General Fund Expenditures - \$55.96M (No Change)



Expenditure Comparison

- No changes based on final State budget.

GENERAL FUND EXPENDITURES		2025-26	2025-26	Difference
		Public Hrg	45-Day Update	
	Certificated Salaries & Benefits (non-Admin)	\$31,008,209	\$31,008,209	\$0
	Classified Salaries & Benefits (non-Admin)	12,073,697	12,073,697	0
	Administrator Salaries & Benefits	4,299,328	4,299,328	0
	Books & Supplies	1,166,456	1,166,456	0
	Services & Other Operating Costs	7,305,672	7,305,672	0
	Capital Outlay (Over \$5000)	59,484	59,484	0
	Transfers Among Funds	46,658	46,658	0
TOTAL Expenditures		\$55,959,504	\$55,959,504	\$0

2025-26 General Fund Overall Picture

Ending Fund Balance			
	2025-26 Budget 6/25/2025	2025-26 Budget 8/8/2025	Difference
Beginning Balance	\$3,692,501	\$3,692,501	0
Total Revenues	56,578,194	57,521,571	943,377
Total Expenditures	(55,959,504)	(55,959,504)	0
Net Surplus (Deficit)	618,690	1,562,067	943,377
Ending Fund Balance	\$4,311,191	\$5,254,568	\$943,377
<u>Components of Ending Fund Balance:</u>			
Restricted or Committed Funds	1,032,205	1,032,205	0
Required Reserve	1,691,340	1,691,340	0
Add'l Unassigned	1,587,646	2,531,023	943,377
Ending Fund Balance	\$4,311,191	\$5,254,568	\$943,377