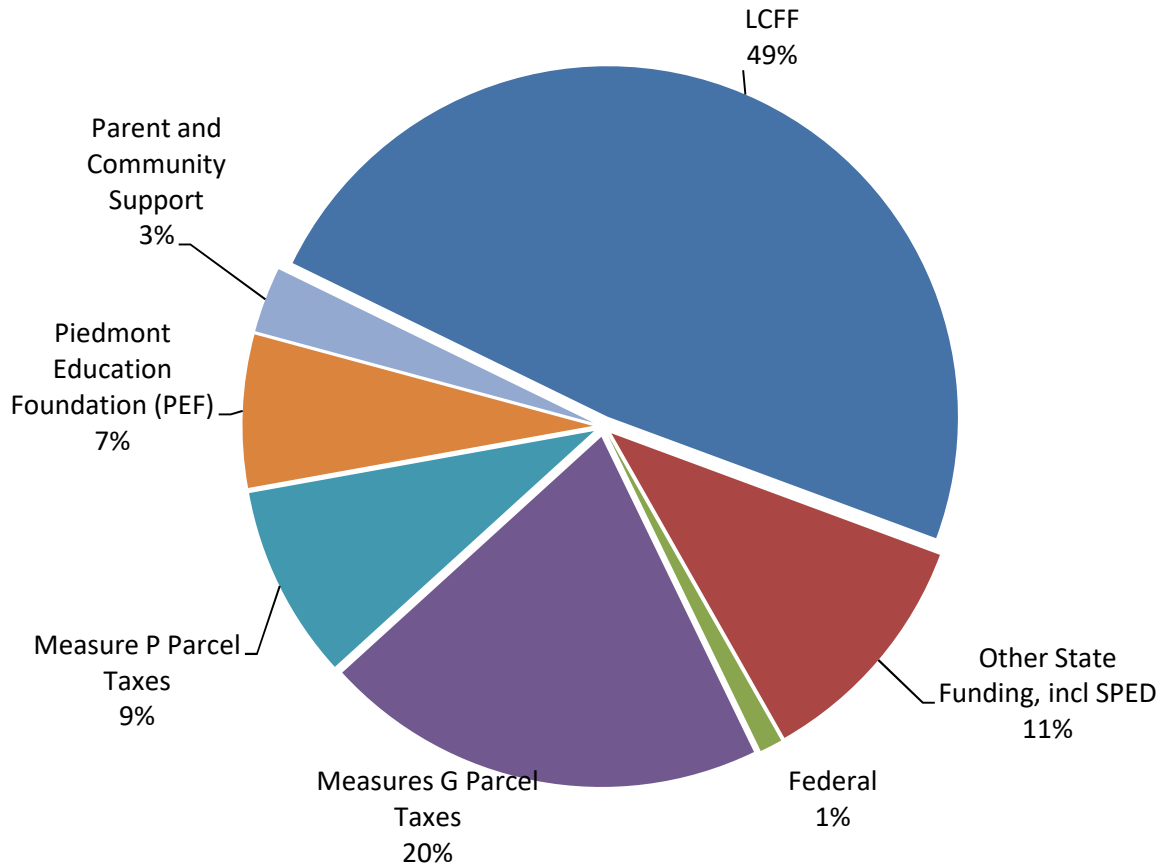


PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND
REVENUE SOURCES
2025-26 BUDGET - 1st INTERIM

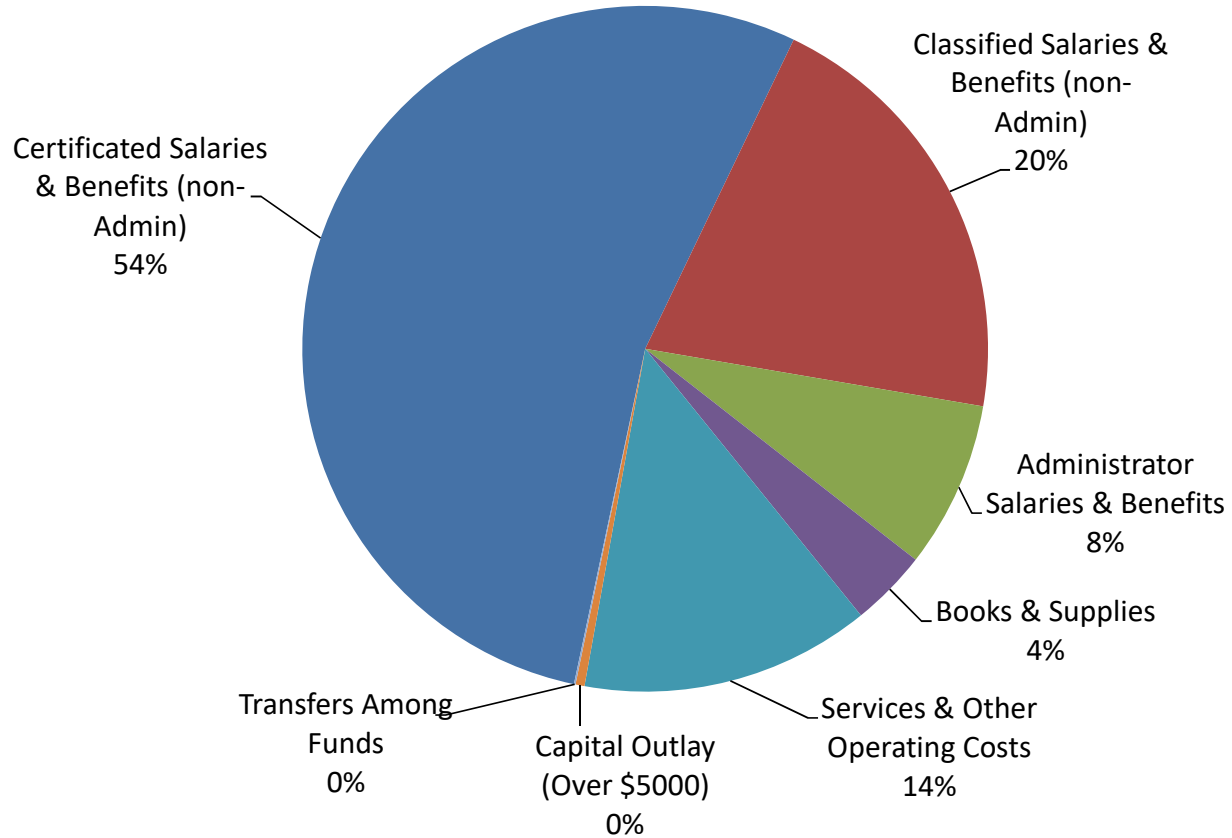


Revenues	Amount	% of Total	
LCFF	\$ 28,319,258	48%	} State/Fed 61%
Other State Funding, incl SPED	6,512,392	11%	
Federal	611,939	1%	
Measures G Parcel Taxes	11,940,198	20%	} Local 39%
Measure P Parcel Taxes	5,219,599	9%	
Piedmont Education Foundation (PEF)	4,116,427	7%	
Parent and Community Support	1,763,597	3%	
Total Revenues	\$ 58,483,410	100%	

PIEDMONT UNIFIED SCHOOL DISTRICT

GENERAL FUND EXPENDITURES

2025-26 BUDGET - 1st INTERIM



Expenditures	Amount	% of Total
Certificated Salaries & Benefits (non-Admin)	\$ 30,938,071	54%
Classified Salaries & Benefits (non-Admin)	11,825,304	21%
Administrator Salaries & Benefits	4,512,368	8%
Books & Supplies	2,093,539	4%
Services & Other Operating Costs	7,856,462	14%
Capital Outlay (Over \$5000)	239,797	0%
Transfers Among Funds	45,781	0%
Total Expenditures	\$ 57,511,322	100.00%

**PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET
BUDGET COMPARISON
2025-26 Budget - First Interim**

BUDGET	2025-26 Budget Adoption 6/25/2025	2025-26 Final State Budget 8/1/2025	2025-26 First Interim 12/10/2025	Difference btwn 6/25 & 12/10	Difference %
A) REVENUES:					
LOCAL CONTROL FUNDING FORMULA	\$ 28,099,231	\$ 28,243,051	\$ 28,319,258	\$ 220,027	0.81%
FEDERAL REVENUES	607,278	607,278	611,939	4,661	0.73%
STATE REVENUES	1,605,433	2,506,264	2,658,311	1,052,878	60.46%
STATE REVENUES - STRS on-behalf	2,129,453	2,028,179	2,028,179	(101,274)	-5%
PARCEL TAX REVENUE - Measure G	11,940,198	11,940,198	11,940,198	-	0%
PARCEL TAX REVENUE - Measure H	5,219,599	5,219,599	5,219,599	-	0%
LOCAL REVENUES - PEF	4,054,062	4,054,062	4,137,427	83,365	2%
LOCAL REVENUES - ALL OTHERS	1,174,734	1,174,734	1,742,597	567,863	38.10%
TRANSFER FROM SELPA (SPED)	1,748,206	1,748,206	1,825,902	77,696	4%
TOTAL REVENUES:	\$ 56,578,194	\$ 57,521,571	\$ 58,483,410	\$ 1,905,216	3.56%
B) EXPENDITURES:					
CERTIFICATED SALARIES	\$ 23,582,467	\$ 23,582,467	\$ 23,655,251	\$ 72,784	0.33%
CLASSIFIED SALARIES	8,340,096	8,340,096	8,430,558	90,462	1.13%
EMPLOYEE BENEFITS	13,056,452	13,056,452	12,787,715	(268,737)	-2.23%
STRS OnBehalf Payment	2,129,453	2,028,179	2,028,179	(101,274)	-5%
POST EMPLOYMENT BENEFITS	374,040	374,040	374,040	-	0%
BOOKS AND SUPPLIES	1,166,456	1,166,456	2,093,539	927,083	54.31%
SERVICES/OPERATING EXPENDITURES	7,305,672	7,305,672	7,856,462	550,790	7.08%
CAPITAL OUTLAY (OVER \$5,000)	59,484	59,484	239,797	180,313	62.75%
INDIRECT COSTS & OTHER OUTGO	(23,198)	(23,198)	(24,075)	(877)	4%
TRANSFERS TO & FROM OTHER FUNDS	69,856	69,856	69,856	-	0%
TOTAL EXPENDITURES:	\$ 56,060,778	\$ 55,959,504	\$ 57,511,322	\$ 1,450,544	2.67%
C) NET INCREASE (DECREASE)					
IN FUND BALANCE (A-B)	517,416	1,562,067	972,088	1,796,111	
D) FUND BALANCE, RESERVES					
NET BEGINNING BALANCE	3,692,501	3,692,501	5,989,928	2,297,427	
E) ENDING BALANCE JUNE 30	\$ 4,209,917	\$ 5,254,568	\$ 6,962,016	\$ 2,752,099	
COMPONENTS OF ENDING BALANCE:					
a) Reserved Amounts:					
Revolving Cash	44,100	44,100	44,100	-	
b) Restricted & Committed Amounts:					
Unspent Grant funds	452,599	452,599	939,590	486,991	
Unspent Proposition 28	45,869	45,869	94,263	48,394	
Unspent ELOP			257,035		
c) Assigned / Designated Amounts:					
Other Reserved Funds	489,737	489,737	1,350,000	860,263	
Set-aside for 3% Reserve	1,691,340	1,691,340	1,730,000	38,660	
Over/(Under)	\$ 1,587,646	\$ 2,531,023	\$ 2,547,028	959,382	

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

BUDGET	2025-26 Budget	% Change	2026-27 Projected Budget	% Change	2027-28 Projected Budget
A) REVENUES:					
LOCAL CONTROL FUNDING FORMULA	\$ 28,319,258	2.95%	\$ 29,153,410	3.24%	30,098,733
FEDERAL REVENUES	611,939	0.00%	611,939	0.00%	611,939
STATE REVENUES	2,658,311	-26.17%	1,962,593	3.42%	2,029,714
STATE REVENUES STRS on-behalf	2,028,179	0.00%	2,028,179	0.00%	2,028,179
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	4,137,427	-2.21%	4,046,000	0.00%	4,046,000
LOCAL REVENUES - ALL OTHERS	1,742,597	0.00%	1,742,597	0.00%	1,742,597
TRANSFER FROM SELPA (SPED)	1,825,902	2.77%	1,876,486	3.42%	1,940,662
TOTAL REVENUES:	\$ 58,483,410	0.58%	\$ 58,819,805	2.24%	\$ 60,140,005
B) EXPENDITURES:					
CERTIFICATED SALARIES	\$ 23,655,251	2.05%	\$ 24,141,191	1.18%	\$ 24,426,564
CLASSIFIED SALARIES	8,430,558	1.24%	8,535,114	1.01%	8,621,089
EMPLOYEE BENEFITS	12,787,715	1.84%	13,022,799	1.03%	13,157,228
STRS OnBehalf Payment	2,028,179	0.00%	2,028,179	0.00%	2,028,179
POST EMPLOYMENT BENEFITS	374,040	0.00%	374,040	0.00%	374,040
BOOKS & SUPPLIES	2,093,539	-17.20%	1,733,383	2.72%	1,780,531
SERVICES/OPERATING EXPENDITURES	7,856,462	1.89%	8,004,755	2.72%	8,222,484
CAPITAL OUTLAY (ITEMS OVER \$5,000)	239,797	2.82%	246,559	2.72%	253,266
DIRECT SUPPORT/INDIRECT COSTS	(24,075)	0.00%	(24,075)	0.00%	(24,075)
TRANSFER TO OTHER FUNDS (NET)	69,856	121.89%	155,000	0.00%	155,000
TOTAL EXPENDITURES:	\$ 57,511,322	1.23%	\$ 58,216,945	1.34%	\$ 58,994,306
C) NET INCREASE (DECREASE)	972,088		602,860		1,145,699
D) NET BEGINNING BALANCE	5,989,928		6,962,016		7,564,876
E) ENDING BALANCE JUNE 30	6,962,016		7,564,876		8,710,575
COMPONENTS OF ENDING BALANCE:					
a) Non-spendable Amount - Cash:	44,100		44,100		44,100
b) Restricted Amounts:					
Unspent Grant funds	939,590		939,590		939,590
Unspent Proposition 28	94,263		94,263		94,263
Unspent ELOP	257,035		407,035		557,035
c) Remaining Unrestricted					
Other Reserved Funds	1,350,000		1,350,000		1,350,000
Set-aside for 3% Reserve	1,730,000		1,746,508		1,769,829
Add'l Unrestricted - Unassigned	2,547,028		2,983,380		3,955,758
Fund 17 - Special Reserve (NODA funds)	100,000		100,000		100,000
Available to apply toward reserve requirement					
Reserve % = Unres Genl Fund +Fund 17	7.61%		8.30%		9.87%
Assumptions:					
COLA for growth in State funds (incl LCFF)		3.02%		3.42%	
CPI (Increase in cost of supplies and services)		2.82%		2.72%	
Enrollment	2,476		2,470		2,470
Estimated P-2 ADA	2,389.76		2,380.44		2,380.37
Funded ADA (> of PY, CY ADA)	2,389.76		2,388.73		2,380.37
ADA as % of Enrollment	0.97		0.96		0.96

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
ASB - FUND 08
2025-26 1st Interim
12/1/2025

	06/25/25 Adopted Budget	12/01/25 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
OTHER STATE REVENUE			-
LOCAL REVENUES	279,312	300,637	21,325
TRANSFER FROM GEN FUND			-
TOTAL REVENUES:	279,312	300,637	21,325
B) EXPENDITURES:			
CERTIFICATED SALARIES	17,445	27,195	9,750
CLASSIFIED SALARIES	1,200	1,200	-
EMPLOYEE BENEFITS	3,924	6,078	2,154
BOOKS AND SUPPLIES	63,107	51,602	(11,505)
SERVICES/OPERATING EXP.	335,469	258,914	(76,555)
CAPITAL OUTLAY		10,789	10,789
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	421,145	355,778	(65,367)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(141,833)	(55,141)	86,692
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	141,833	352,313	210,480
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	141,833	352,313	210,480
E) ENDING BALANCE JUNE 30 (C+D)	-	297,172	297,172
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	-	297,172	297,172
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
ADULT EDUCATION - FUND 11
2025-26 1st Interim
12/1/2025

	06/25/25 Adopted Budget	12/01/25 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
OTHER STATE REVENUE	461,523	460,947	(576)
LOCAL REVENUES	176,000	176,000	-
TRANSFER FROM GEN FUND			-
TOTAL REVENUES:	637,523	636,947	(576)
B) EXPENDITURES:			
CERTIFICATED SALARIES	235,959	240,936	4,977
CLASSIFIED SALARIES	136,118	136,113	(5)
EMPLOYEE BENEFITS	190,499	164,097	(26,402)
BOOKS AND SUPPLIES	36,122	23,021	(13,101)
SERVICES/OPERATING EXP.	41,263	66,166	24,903
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST	23,198	24,082	884
TOTAL EXPENDITURES:	663,159	654,415	(8,744)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(25,636)	(17,468)	8,168
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	25,239	124,933	99,694
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	25,239	124,933	99,694
E) ENDING BALANCE JUNE 30 (C+D)	(397)	107,465	107,862
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	(397)	107,465	107,862
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
CAFETERIA - FUND 13
2025-26 1st Interim
12/1/2025

	06/25/25 Adopted Budget	12/01/25 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES	190,000	190,000	-
STATE REVENUES	1,383,000	1,383,000	-
LOCAL REVENUES	114,976	115,125	149
OTHER FINANCING SOURC	100,000	100,000	-
TOTAL REVENUES:	1,787,976	1,788,125	149
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES	553,782	553,655	(127)
EMPLOYEE BENEFITS	263,194	276,029	12,835
SUPPLIES	857,000	844,249	(12,751)
SERVICES/OPERATING EXI	14,000	14,205	205
CAPITAL OUTLAY		12,546	12,546
OTHER OUTGO			-
DIRECT/INDIRECT COSTS			-
TRANSFERS OUT (LOAN)	-		-
TOTAL EXPENDITURES:	1,687,976	1,700,684	12,708
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	100,000	87,441	(12,559)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	125,292	152,948	27,656
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	125,292	152,948	27,656
E) ENDING BALANCE JUNE 30 (	225,292	240,389	15,097
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	225,292	240,389	15,097
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
DEFERRED MAINTENANCE - FUND 14
2025-26 1st Interim
12/1/2025

	06/25/25 Adopted Budget	12/01/25 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
LCFF SOURCES			
FEDERAL REVENUES			
STATE REVENUES			
LOCAL REVENUES	32,951	32,951	-
TRANSFER FROM GENERAL FU	55,000	55,000	-
TOTAL REVENUES:	87,951	87,951	-
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BUILDING SUPPLIES			-
SERVICES/OPERATING EXP.	55,000	55,000	-
CAPITAL OUTLAY	30,951	30,951	-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	85,951	85,951	-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	2,000	2,000	-
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	161,005	163,217	2,212
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	161,005	163,217	2,212
E) ENDING BALANCE JUNE 30 (C+D)	163,005	165,217	2,212
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
RRMA (Restricted Maintenance)			
b) Designated Amounts:	163,005	165,217	2,212
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
SPECIAL RESERVE - NODA - FUND 17
2025-26 1st Interim
12/1/2025

	06/25/25 Adopted Budget	12/01/25 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			
FEDERAL REVENUES			
STATE REVENUES			
LOCAL REVENUES	2,000	2,000	-
TRANSFERS IN			
TOTAL REVENUES:	2,000	2,000	-
B) EXPENDITURES:			
CERTIFICATED SALARIES			
CLASSIFIED SALARIES			
EMPLOYEE BENEFITS			
BOOKS AND SUPPLIES			
SERVICES/OPERATING EXP.			
TRANSFER TO GENERAL FUND	-	-	-
OTHER OUTGO			
DIRECT SUPPORT/INDIRECT COST			
TOTAL EXPENDITURES:	-	-	-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	2,000	2,000	-
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	102,068	106,685	4,617
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	102,068	106,685	4,617
E) ENDING BALANCE JUNE 30 (C+D)	104,068	108,685	4,617
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	104,068	108,685	4,617
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
COUNTY (STATE) SCHOOL FACILITIES - FUND 35
2025-26 1st Interim
12/1/2025

	06/25/25 Adopted Budget	12/01/25 1st Interim	Difference Adopted vs 1st Interim
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	613,763	613,763	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	621,263	621,263	-
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(571,263)	(571,263)	-
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	2,860,700	2,967,280	106,580
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	2,860,700	2,967,280	106,580
E) ENDING BALANCE JUNE 30 (C+D)	2,289,437	2,396,017	106,580
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	2,289,437	2,396,017	106,580
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
CAPITAL FACILITIES - FUND 40

2025-26 1st Interim

12/1/2025

	06/25/25 Adopted Budget	12/01/25 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			
FEDERAL REVENUES			
STATE REVENUES			
LOCAL REVENUES	2,000	49,060	47,060
OTHER FINANCING SOURCES			-
TOTAL REVENUES:	2,000	49,060	47,060
B) EXPENDITURES:			
CERTIFICATED SALARIES			
CLASSIFIED SALARIES			
EMPLOYEE BENEFITS			
BUILDING SUPPLIES			
SERVICES/OPERATING EXP.		47,060	47,060
CAPITAL OUTLAY	10,789	10,789	-
OTHER OUTGO	85,144	85,144	-
TRANSFERS OUT			-
OTHER FINANCING SOURCES			-
TOTAL EXPENDITURES:	95,933	142,993	47,060
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(93,933)	(93,933)	-
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	169,911	158,495	(11,416)
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	169,911	158,495	(11,416)
E) ENDING BALANCE JUNE 30 (C+D)	75,978	64,562	(11,416)

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	75,978	64,562	(11,416)
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
BOND INTEREST & REDEMPTION FUND - FUND 51
2025-26 1st Interim
12/1/2025

	06/25/25 Adopted Budget	12/01/25 1st Interim	Difference Adopted vs 1st Interim
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES	496,100	496,100	-
STATE REVENUES	21,600	21,300	(300)
LOCAL REVENUES	7,565,744	8,261,243	695,499
OTHER FINANCING SOURCES			-
TOTAL REVENUES:	8,083,444	8,778,643	695,199
B) EXPENDITURES:			
CERTIFICATED SALARIES			
CLASSIFIED SALARIES			
EMPLOYEE BENEFITS			
BOOKS AND SUPPLIES			
SERVICES/OPERATING EXP.			
CAPITAL OUTLAY			
BOND REDEMPTION	3,050,000	3,050,000	-
BOND INTEREST & OTHER CHARG	4,456,019	4,457,419	1,400
OTHER FINANCING USED		10,000,000	10,000,000
TOTAL EXPENDITURES:	7,506,019	17,507,419	10,001,400
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	577,425	(8,728,776)	(9,306,201)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	13,211,261	13,848,386	637,125
ADJUSTMENT TO BEG. BALANCE	-		-
NET BEGINNING BALANCE	13,211,261	13,848,386	637,125
E) ENDING BALANCE JUNE 30 (C+D)	13,788,686	5,119,610	(8,669,076)
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	13,788,686	5,119,610	(8,669,076)
c) Undesignated Balance			