

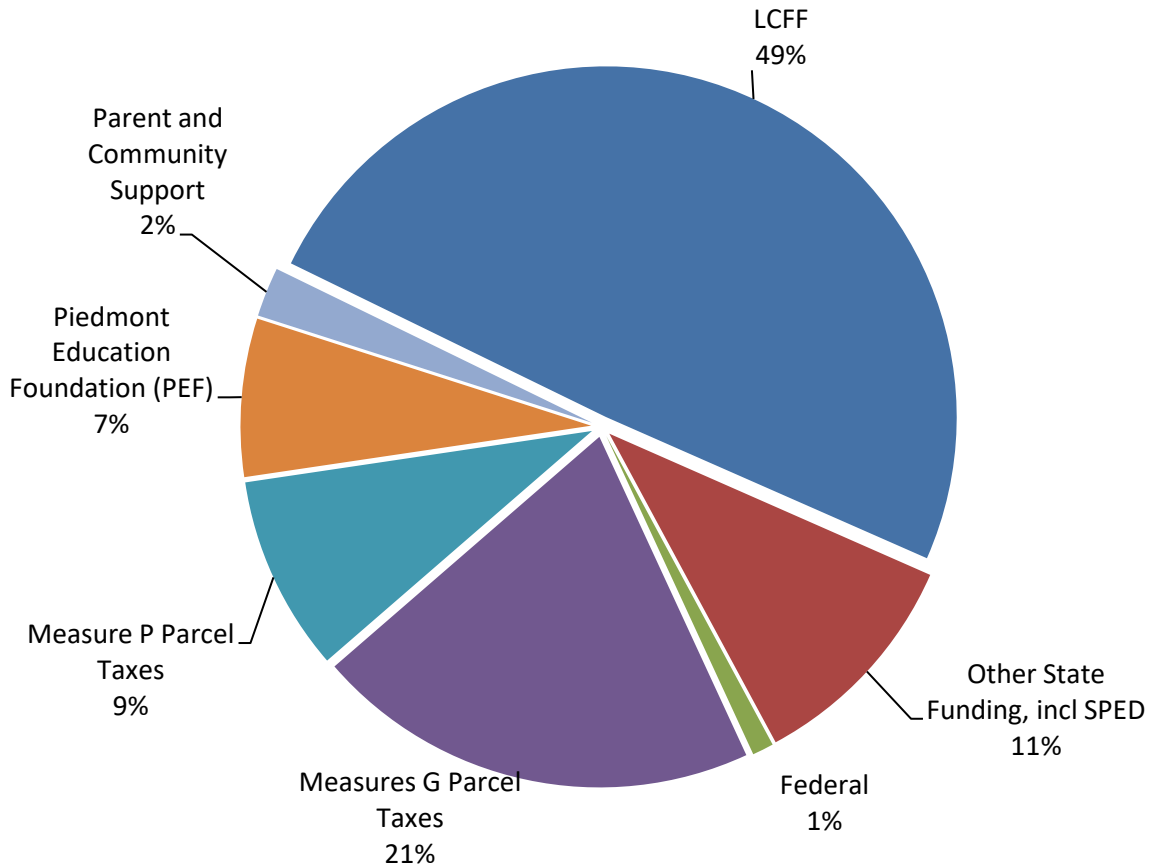
**PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET
BUDGET COMPARISON
2026-27 Budget - Adopted Budget**

BUDGET	2025-26 Est. Actuals 6/3/2026	2026-27 Adoption 6/17/2026	Difference btwn 25-26 & 26-27	Difference %
A) REVENUES:				
LOCAL CONTROL FUNDING FORMULA	\$ 28,207,648	\$ 29,301,759	\$ 1,094,111	3.88%
FEDERAL REVENUES	637,637	583,436	(54,201)	-8.50%
STATE REVENUES	2,893,296	1,986,750	(906,546)	-31.33%
STATE REVENUES - STRS on-behalf	2,028,179	2,204,181	176,002	8.68%
PARCEL TAX REVENUE - Measure G	11,940,198	12,175,639	235,441	1.97%
PARCEL TAX REVENUE - Measure P	5,219,599	5,353,440	133,841	2.56%
LOCAL REVENUES - PEF	4,142,656	4,325,000	182,344	4.40%
LOCAL REVENUES - ALL OTHERS	2,467,846	1,353,271	(1,114,575)	-45.16%
TRANSFER FROM SELPA (SPED)	1,865,458	2,060,064	194,606	10.43%
TOTAL REVENUES:	\$ 59,402,517	\$ 59,343,540	\$ (58,977)	-0.10%
B) EXPENDITURES:				
CERTIFICATED SALARIES	\$ 23,742,995	\$ 24,157,546	\$ 414,551	1.75%
CLASSIFIED SALARIES	8,574,203	8,728,325	154,122	1.80%
EMPLOYEE BENEFITS	12,598,750	13,354,269	755,519	6.00%
STRS OnBehalf Payment	2,028,179	2,204,181	176,002	8.68%
POST EMPLOYMENT BENEFITS	374,040	295,539	(78,501)	-20.99%
BOOKS AND SUPPLIES	2,711,205	1,842,755	(868,450)	-32.03%
SERVICES/OPERATING EXPENDITURES	8,657,440	7,520,241	(1,137,199)	-13.14%
CAPITAL OUTLAY (OVER \$5,000)	740,031	45,587	(694,444)	-93.84%
INDIRECT COSTS & OTHER OUTGO	(24,075)	(22,479)	1,596	-6.63%
TRANSFERS TO & FROM OTHER FUNDS	69,856	(3,177)	(73,033)	-104.55%
TOTAL EXPENDITURES:	\$ 59,472,624	\$ 58,122,787	\$ (1,349,837)	-2.27%
C) NET INCREASE (DECREASE)				
IN FUND BALANCE (A-B)	(70,107)	1,220,753	1,290,860	
D) FUND BALANCE, RESERVES				
NET BEGINNING BALANCE	5,989,928	5,919,821	(70,107)	
E) ENDING BALANCE JUNE 30	\$ 5,919,821	\$ 7,140,574	\$ 1,220,753	
COMPONENTS OF ENDING BALANCE:				
a) Reserved Amounts:				
Revolving Cash	44,100	44,100	-	
b) Restricted & Committed Amounts:				
Unspent Grant funds	605,691	309,287	(296,404)	
Unspent Proposition 28	142,322	101,676	(40,646)	
Unspent ELOP	175,270	178,310	3,040	
c) Assigned / Designated Amounts:				
Other Reserved Funds	-	-	-	
Set-aside for 3% Reserve	1,790,000	1,780,000	(10,000)	
Over/(Under)	\$ 3,162,438	\$ 4,727,201	1,564,763	

**PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET
MULTI-YEAR PROJECTION REPORT
2026-27 Budget - Adopted Budget**

BUDGET	2025-26 Est. Actual	% Change	2026-27 Projected Budget	% Change	2027-28 Projected Budget	% Change	2028-29 Projected Budget
A) REVENUES:							
LOCAL CONTROL FUNDING FORMULA	\$ 28,207,648	3.88%	\$ 29,301,759	3.46%	30,315,139	2.90%	31,193,932
FEDERAL REVENUES	637,637	-8.50%	583,436	0.00%	583,436	0.00%	583,436
STATE REVENUES	2,893,296	-31.33%	1,986,750	3.30%	2,052,313	3.09%	2,115,729
STATE REVENUES STRS on-behalf	2,028,179	8.68%	2,204,181	0.00%	2,204,181	0.00%	2,204,181
PARCEL TAX REVENUE - Measure G	11,940,198	1.97%	12,175,639	2.00%	12,419,152	2.00%	12,667,535
PARCEL TAX REVENUE - Measure P	5,219,599	2.56%	5,353,440	0.00%	5,353,440	0.00%	5,353,440
LOCAL REVENUES - PEF	4,142,656	4.40%	4,325,000	0.00%	4,325,000	0.00%	4,325,000
LOCAL REVENUES - ALL OTHERS	2,467,846	-45.16%	1,353,271	0.00%	1,353,271	0.00%	1,353,271
TRANSFER FROM SELPA (SPED)	1,865,458	10.43%	2,060,064	3.30%	2,128,046	3.09%	2,193,803
TOTAL REVENUES:	\$ 59,402,517	-0.10%	\$ 59,343,540	2.34%	\$ 60,733,978	2.07%	\$ 61,990,327
B) EXPENDITURES:							
CERTIFICATED SALARIES	\$ 23,742,995	1.75%	\$ 24,157,546	1.11%	\$ 24,426,733	1.11%	\$ 24,699,015
CLASSIFIED SALARIES	8,574,203	1.80%	8,728,325	0.94%	8,810,608	0.94%	8,893,714
EMPLOYEE BENEFITS	12,598,750	6.00%	13,354,269	-0.08%	13,343,961	0.11%	13,358,794
STRS OnBehalf Payment	2,028,179	8.68%	2,204,181	0.00%	2,204,181	0.00%	2,204,181
POST EMPLOYMENT BENEFITS	374,040	-20.99%	295,539	0.00%	295,539	0.00%	295,539
BOOKS & SUPPLIES	2,711,205	-32.03%	1,842,755	3.18%	1,901,355	-2.64%	1,851,072
SERVICES/OPERATING EXPENDITURES	8,657,440	-13.14%	7,520,241	3.18%	7,759,385	2.76%	7,973,544
CAPITAL OUTLAY (ITEMS OVER \$5,000)	740,031	-93.84%	45,587	3.18%	47,037	2.76%	48,335
DIRECT SUPPORT/INDIRECT COSTS	(24,075)	-6.63%	(22,479)	0.00%	(22,479)	0.00%	(22,479)
TRANSFER TO OTHER FUNDS (NET)	69,856	-104.55%	(3,177)	0.00%	(3,177)	0.00%	(3,177)
TOTAL EXPENDITURES:	\$ 59,472,624	-2.27%	\$ 58,122,787	1.10%	\$ 58,763,142	0.91%	\$ 59,298,538
C) NET INCREASE (DECREASE)	(70,107)		1,220,753		1,970,836		2,691,788
D) NET BEGINNING BALANCE	5,989,928		5,919,821		7,140,574		9,111,410
E) ENDING BALANCE JUNE 30	5,919,821		7,140,574		9,111,410		11,803,198
COMPONENTS OF ENDING BALANCE:							
a) Non-spendable Amount - Cash:	44,100		44,100		44,100		44,100
b) Restricted Amounts:							
Unspent Grant funds	605,691		309,287		309,287		309,287
Unspent Proposition 28	142,322		101,676		101,676		101,676
Unspent ELOP	175,270		178,310		328,310		478,310
c) Remaining Unrestricted							
Other Reserved Funds	-		-		-		-
Set-aside for 3% Reserve	1,790,000		1,780,000		1,762,894		1,778,956
Add'l Unrestricted - Unassigned	3,162,438		4,727,201		6,565,143		9,090,869
Fund 17 - Special Reserve (NODA funds)	100,000		100,000		100,000		100,000
Available to apply toward reserve requirement							
Reserve % = Unres Genl Fund +Fund 17	8.50%		11.37%		14.34%		18.50%
Assumptions:							
COLA for growth in State funds (incl LCFF)		2.87%		3.30%		3.09%	
CPI (Increase in cost of supplies and services)		3.76%		3.18%		2.76%	
Enrollment	2,476		2,476		2,476		2,476
Estimated P-2 ADA	2,383.54		2,383.44		2,382.50		2,383.48
Funded ADA (> of PY, CY ADA)	2,383.54		2,383.44		2,382.50		2,383.48
ADA as % of Enrollment	0.96		0.96		0.96		0.96

**PIEDMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND
REVENUE SOURCES
2026-27 BUDGET - ADOPTION**



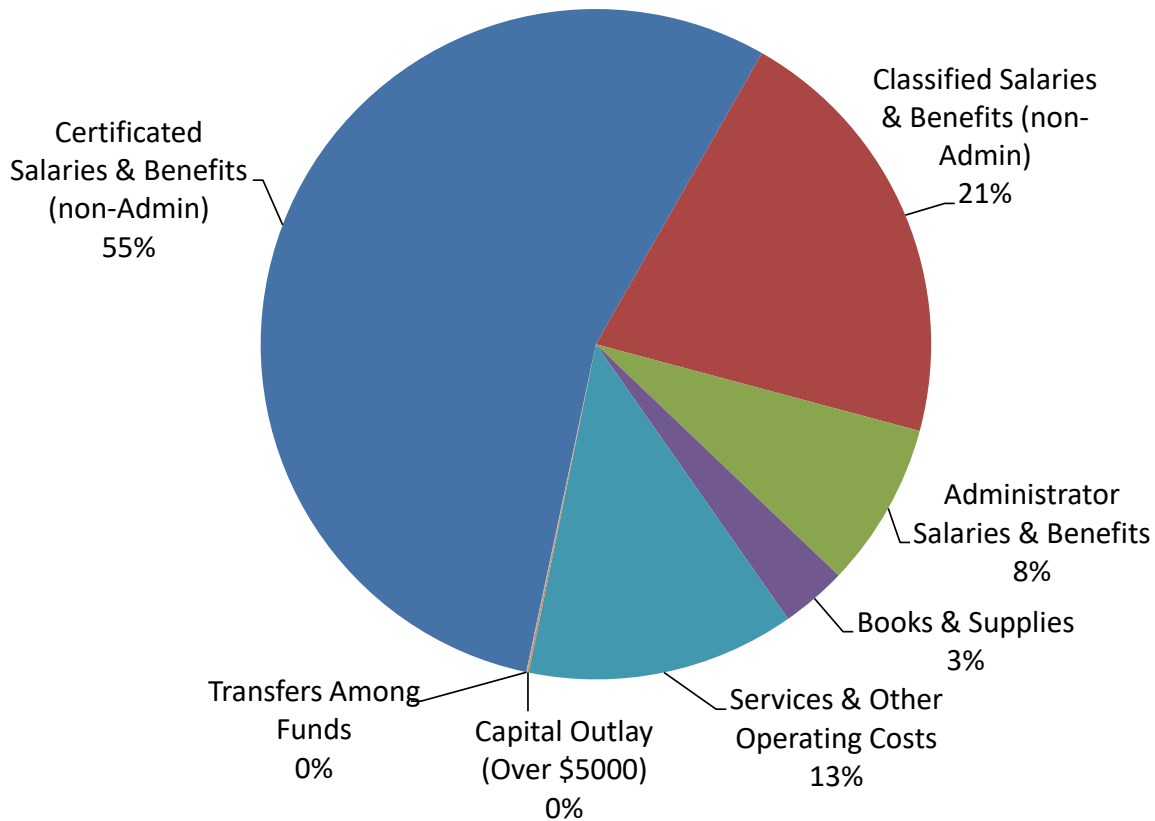
Revenues	Amount	% of Total	
LCFF	\$ 29,301,759	49%	} State/Fed 61%
Other State Funding, incl SPED	6,250,995	11%	
Federal	583,436	1%	
Measures G Parcel Taxes	12,175,639	21%	} Local 39%
Measure P Parcel Taxes	5,353,440	9%	
Piedmont Education Foundation (PEF)	4,325,000	7%	
Parent and Community Support	1,353,271	2%	
Total Revenues	\$ 59,343,540	100%	

PIEDMONT UNIFIED SCHOOL DISTRICT

GENERAL FUND

EXPENDITURES

2026-27 BUDGET - ADOPTION



Expenditures	Amount	% of Total
Certificated Salaries & Benefits (non-Admin)	\$ 31,946,487	55%
Classified Salaries & Benefits (non-Admin)	12,169,132	21%
Administrator Salaries & Benefits	4,624,242	8%
Books & Supplies	1,842,755	3%
Services & Other Operating Costs	7,520,241	13%
Capital Outlay (Over \$5000)	45,587	0%
Transfers Among Funds	(25,656)	0%
Total Expenditures	\$ 58,122,787	100.00%

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

2026-2027 ADOPTED BUDGET

6/9/2026

	06/09/26 Est. Actuals	06/09/26 Adopted Budget	Difference 2025-26 to 2026-27
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
OTHER STATE REVENUE			-
LOCAL REVENUES	300,637	184,100	(116,537)
TRANSFER FROM GEN FUND			-
TOTAL REVENUES:	300,637	184,100	(116,537)
B) EXPENDITURES:			
CERTIFICATED SALARIES	36,945	36,950	5
CLASSIFIED SALARIES	1,200	1,200	-
EMPLOYEE BENEFITS	8,233	8,241	8
BOOKS AND SUPPLIES	51,602	14,744	(36,858)
SERVICES/OPERATING EXP.	258,914	98,637	(160,277)
CAPITAL OUTLAY	10,789	15,000	4,211
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST			
TOTAL EXPENDITURES:	367,683	174,772	(192,911)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(67,046)	9,328	76,374
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	352,313	285,267	(67,046)
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	352,313	285,267	(67,046)
E) ENDING BALANCE JUNE 30 (C+D)	285,267	294,595	9,328
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	285,267	294,595	9,328
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
ADULT EDUCATION - FUND 11
2026-2027 ADOPTED BUDGET

6/9/2026

	06/09/26 Est. Actuals	06/09/26 Adopted Budget	Difference 2025-26 to 2026-27
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
OTHER STATE REVENUE	460,947	472,056	11,109
LOCAL REVENUES	176,000	187,400	11,400
TRANSFER FROM GEN FUND		-	-
TOTAL REVENUES:	636,947	659,456	22,509
B) EXPENDITURES:			
CERTIFICATED SALARIES	240,936	232,269	(8,667)
CLASSIFIED SALARIES	136,113	143,815	7,702
EMPLOYEE BENEFITS	162,959	175,595	12,636
BOOKS AND SUPPLIES	23,021	19,100	(3,921)
SERVICES/OPERATING EXP.	66,166	66,198	32
CAPITAL OUTLAY			-
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST	24,082	22,479	(1,603)
TOTAL EXPENDITURES:	653,277	659,456	6,179
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(16,330)	-	16,330
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	124,933	108,603	(16,330)
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	124,933	108,603	(16,330)
E) ENDING BALANCE JUNE 30 (C+D)	108,603	108,603	-
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	108,603	108,603	-
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
CAFETERIA - FUND 13
2026-2027 ADOPTED BUDGET

6/9/2026

	06/09/26 Est. Actuals	06/09/26 Adopted Budget	Difference 2025-26 to 2026-27
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES	190,000	188,000	(2,000)
STATE REVENUES	1,383,000	1,300,000	(83,000)
LOCAL REVENUES	115,125	160,222	45,097
TRANSFER FROM GENERAL FUND	100,000	-	(100,000)
TOTAL REVENUES:	1,788,125	1,648,222	(139,903)
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES	551,467	564,902	13,435
EMPLOYEE BENEFITS	269,547	278,973	9,426
SUPPLIES	842,102	808,000	(34,102)
SERVICES/OPERATING EXP.	20,539	15,500	(5,039)
CAPITAL OUTLAY	8,359		(8,359)
OTHER OUTGO			-
DIRECT/INDIRECT COSTS			-
TRANSFERS OUT (LOAN)	-	-	-
TOTAL EXPENDITURES:	1,692,014	1,667,375	(24,639)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	96,111	(19,153)	(115,264)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	152,948	249,059	96,111
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	152,948	249,059	96,111
E) ENDING BALANCE JUNE 30 (C+D)	249,059	229,906	(19,153)
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	249,059	229,906	(19,153)
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
DEFERRED MAINTENANCE - FUND 14
2026-2027 ADOPTED BUDGET

6/9/2026

	06/09/26 Est. Actuals	06/09/26 Adopted Budget	Difference 2025-26 to 2026-27
A) REVENUES:			
LCFF SOURCES			
FEDERAL REVENUES			
STATE REVENUES			
LOCAL REVENUES	32,951	1,000	(31,951)
TRANSFER FROM GENERAL FUND	55,000	60,000	5,000
TOTAL REVENUES:	87,951	61,000	(26,951)
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	55,000	(30,951)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	2,000	6,000	4,000
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	163,217	165,217	2,000
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	163,217	165,217	2,000
E) ENDING BALANCE JUNE 30 (C+D)	165,217	171,217	6,000

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:			
RRMA (Restricted Maintenance)			
b) Designated Amounts:	165,217	171,217	6,000
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
SPECIAL RESERVE - NODA - FUND 17
2026-2027 ADOPTED BUDGET
 6/9/2026

	06/09/26 Est. Actuals	06/09/26 Adopted Budget	Difference 2025-26 to 2026-27
A) REVENUES:			
REVENUE LIMIT SOURCES			
FEDERAL REVENUES			
STATE REVENUES			
LOCAL REVENUES	2,000	3,000	1,000
TRANSFERS IN			-
TOTAL REVENUES:	2,000	3,000	1,000
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BOOKS AND SUPPLIES			-
SERVICES/OPERATING EXP.			-
TRANSFER TO GENERAL FUND	-	8,392	8,392
OTHER OUTGO			-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	-	8,392	8,392
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	2,000	(5,392)	(7,392)
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	106,685	108,685	2,000
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	106,685	108,685	2,000
E) ENDING BALANCE JUNE 30 (C+D)	108,685	103,293	(5,392)
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	108,685	103,293	(5,392)
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
STATE SCHOOL FACILITIES - FUND 35
2026-2027 ADOPTED BUDGET

6/9/2026

	06/09/26 Est. Actuals	06/09/26 Adopted Budget	Difference 2025-26 to 2026-27
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
STATE REVENUES			-
LOCAL REVENUES	50,000	60,000	10,000
TRANSFERS IN			-
TOTAL REVENUES:	50,000	60,000	10,000
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BUILDING SUPPLIES			-
SERVICES/OPERATING EXP.	7,500		(7,500)
CAPITAL OUTLAY	561,722		(561,722)
OTHER OUTGO	353,049	353,049	-
DIRECT SUPPORT/INDIRECT COST			-
TOTAL EXPENDITURES:	922,271	353,049	(569,222)
C) NET INCREASE (DECREASE)	(872,271)	(293,049)	579,222
IN FUND BALANCE (A-B)			
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	2,967,280	2,095,009	(872,271)
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	2,967,280	2,095,009	(872,271)
E) ENDING BALANCE JUNE 30 (C+D)	2,095,009	1,801,960	(293,049)
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	2,095,009	1,801,960	(293,049)
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
CAPITAL FACILITIES - FUND 40
2026-2027 ADOPTED BUDGET

6/9/2026

	06/09/26 Est. Actuals	06/09/26 Adopted Budget	Difference 2025-26 to 2026-27
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES			-
STATE REVENUES			-
LOCAL REVENUES	363,780	213,995	(149,785)
OTHER FINANCING SOURCES		-	-
TOTAL REVENUES:	363,780	213,995	(149,785)
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BUILDING SUPPLIES			-
SERVICES/OPERATING EXP.	47,041		(47,041)
CAPITAL OUTLAY	316,002	208,995	(107,007)
OTHER OUTGO			-
TRANSFERS OUT	85,144	54,785	(30,359)
TOTAL EXPENDITURES:	448,187	263,780	(184,407)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(84,407)	(49,785)	34,622
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	158,495	74,088	(84,407)
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	158,495	74,088	(84,407)
E) ENDING BALANCE JUNE 30 (C+D)	74,088	24,303	(49,785)

COMPONENTS OF ENDING BALANCE:

a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	74,088	24,303	(49,785)
c) Undesignated Balance			

PIEDMONT UNIFIED SCHOOL DISTRICT
FINANCIAL SUMMARY & COMPARISON
BOND INTEREST & REDEMPTION FUND - FUND 51
2026-2027 ADOPTED BUDGET

6/9/2026

	06/09/26 Est. Actuals	06/09/26 Adopted Budget	Difference 2025-26 to 2026-27
A) REVENUES:			
REVENUE LIMIT SOURCES			-
FEDERAL REVENUES	496,100	-	(496,100)
STATE REVENUES	21,300	21,300	-
LOCAL REVENUES	8,261,243	6,455,644	(1,805,599)
OTHER FINANCING SOURCES	-	-	-
TOTAL REVENUES:	8,778,643	6,476,944	(2,301,699)
B) EXPENDITURES:			
CERTIFICATED SALARIES			-
CLASSIFIED SALARIES			-
EMPLOYEE BENEFITS			-
BOOKS AND SUPPLIES			-
SERVICES/OPERATING EXP.			-
CAPITAL OUTLAY			-
OTHER FINANCING RSOURCES	10,000,000		(10,000,000)
BOND REDEMPTION	3,050,000	1,960,000	(1,090,000)
BOND INTEREST & OTHER CHARGES	4,457,419	3,810,344	(647,075)
TOTAL EXPENDITURES:	17,507,419	5,770,344	(11,737,075)
C) NET INCREASE (DECREASE)			
IN FUND BALANCE (A-B)	(8,728,776)	706,600	9,435,376
D) FUND BALANCE, RESERVES			
BEGINNING BALANCE	13,848,386	5,119,610	(8,728,776)
ADJUSTMENT TO BEG. BALANCE			-
NET BEGINNING BALANCE	13,848,386	5,119,610	(8,728,776)
E) ENDING BALANCE JUNE 30 (C+D)	5,119,610	5,826,210	706,600
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:	5,119,610	5,826,210	706,600
c) Undesignated Balance			