

# 2023-24 Budget Development Update

Piedmont USD Budget Advisory Committee Meeting  
April 20, 2023

# Agenda

- Introductions & Purpose of BAC
- Update on 2023-24 Budget
  - Revenues
    - LCFF COLA, ADA
    - Parcel Taxes
  - Expenditures
    - # of Classes
    - Department Budgets
  - Fund Balance
    - Savings accrued at end of 2022-23
- Next Steps
- Adjourn

# Purpose of BAC

- The Budget Advisory Committee is a standing committee with representatives from all stakeholders in the District.
- Its purpose is to:
  - review the District's Budget,
  - share the information with constituent groups, and
  - generate recommendations for Board consideration in the budget development process.
- The BAC is a vehicle to disseminate information to as many parents, students, staff and community members as possible.

# Budget Development Process

- We are in the final stretch of budget development for 2023-24.

## Initial Budget - December 2022

All current year ongoing revenues are carried forward and one-time revenues are eliminated.  
All current year expenditures are carried forward and one-time costs are eliminated.

## Governor's Proposal - Jan 2023

Adjustments are made based on Governor's Budget Proposal and enrollment projections.

## Revised - March 2022

Adjustments are made based on Governor's Budget Proposal and enrollment projections.

## Fine-Tune - May 2023

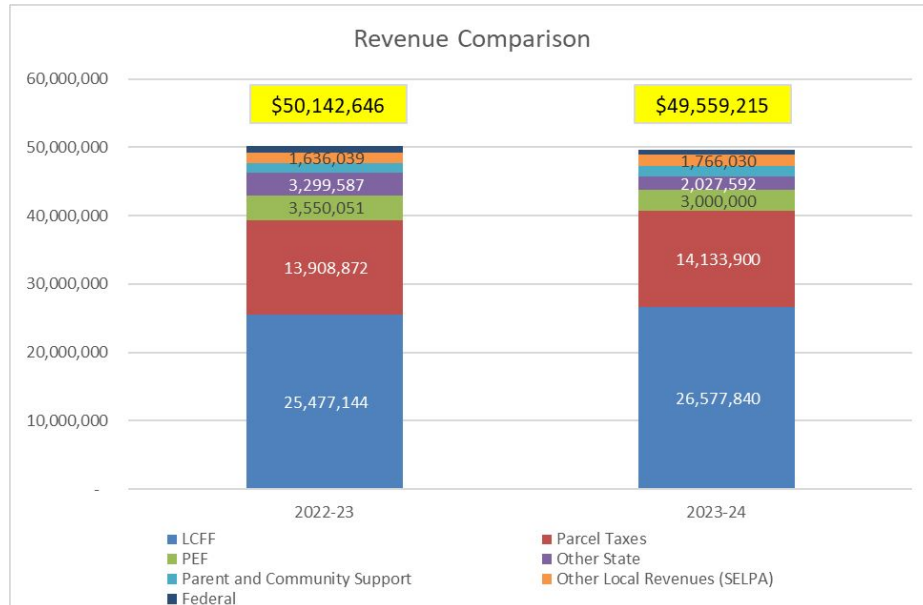
Any know adjustments to revenues are included, esp. after May Revision.  
Actual staffing adjustments are incorporated into costs.

## Final - June 2023

Any know adjustments to revenues are included, esp. after May Revision.  
Actual staffing adjustments are incorporated into costs.

# Revenues

- 61% is State funding, including SPED and the one-time grant for this year.
  - 51% is based on the Local Control Funding Formula (LCFF)
- 37% is locally generated - parcel taxes, PEF, parents donations.



**LCFF =**  
**51%** of Revenues  
**COLA increase** to per pupil  
amount from 2022-23 to  
2023-24 projected to be:  
**8.3%** =  
**4.3%** change in LCFF  
revenues for PUSD =  
**\$1 M**

**Overall decrease of \$583,431  
in revenues.**

# LCFF Calculations

Grade	ADA	Per Pupil 2022-23	Total
TK-3	641.27	9,166	5,877,881
4-6	507.11	9,304	4,718,151
7-8	407.74	9,580	3,906,149
9-12	870.26	11,102	9,661,627
TOTAL	2426.38		24,163,808

Grade	ADA	Per Pupil 2023-24	Total
TK-3	623.64	9,911	6,180,896
4-6	501.13	10,060	5,041,368
7-8	366.58	10,359	3,797,402
9-12	839.11	12,005	10,073,516
TOTAL	2330.46		25,093,182
Difference	-95.92		929,374

# Parcel Tax Revenues

	2022-23	2023-24	Increase	% Increase
<b>Measure G</b>				
Tax amount per parcel	\$2,874.63	\$2,932.12	\$57.49	2%
Total Generated	\$11,268,510	\$11,493,910	\$225,400	2%
<b>Measure H</b>				
Tax Rate per Sq Ft of Building Space	\$0.25	\$0.25	0	0
Total Generated	\$2,658,496	\$2,658,496	0	0
Total from Parcel Taxes	\$13,927,006	\$14,152,406	\$225,400	1.62%

# Enrollment, Class sizes & Interdistrict Transfers

- Enrollment for **STAFFING** purposes looks at cohort progression based on current enrollment and includes any site-based information about student movements.
  - The minimum number of classes to accommodate all current and anticipated students are established and staffed.
  - Not all classes will be filled to the maximum capacity.
- **IDTs** are accepted based on the available spaces in the established classes and Board policy.



# Enrollment & Class Sizes

Grade	TK	K	1	2	3	4	5		6	7	8		9	10	11	12	MHS
# enrolled (estimate)	60	49	157	151	166	142	170		180	186	162		170	177	212	193	60
# of classes /sections	3	6	7	7	7	7	8		7	7	6						
Add'l Space	-	++	+	+	+	++	+		+	+	++		-	-	-	-	-

Class sizes (students per teacher):

Elementary

TK: 20  
 K-3: 24  
 4-5: 26

Middle School

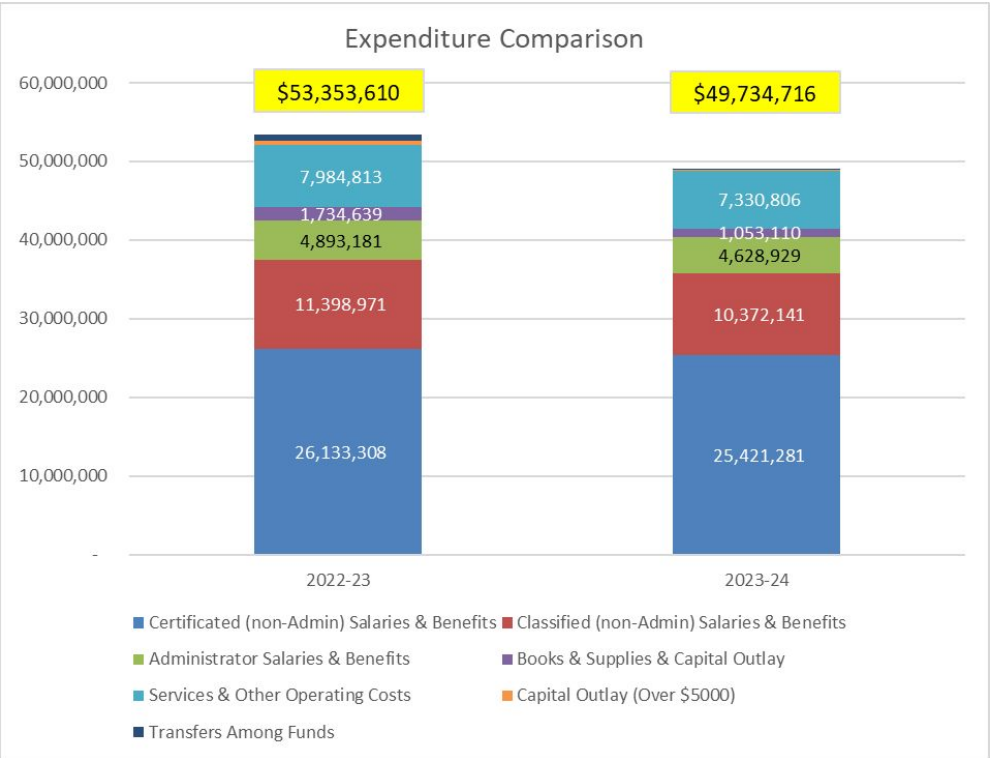
6-7-8: 28

High School

9-10-11-12: 28

# Expenditures

- 80% of expenditures are salaries and benefits.



- One-time expenses have been removed.
- Positions funded from one-time funds have been reduced.
- Board approved reductions have been incorporated.
- Still working through vacant positions and discretionary budgets.

# Next Steps

March	<ul style="list-style-type: none"><li>• BAC Meeting to review 2nd Interim</li><li>• 2nd Interim Report presented with MYP Projections</li><li>• If required, Board takes action on reductions for 2023-24 that involve positions</li><li>• If required, March 15 notices mailed</li></ul>
April →	<ul style="list-style-type: none"><li>• BAC meeting - April 20 - to review budget projections and discuss need for Measure G increase.</li><li>• District continues to build budget for 2023-24 using new targets for site and department spending.</li></ul>
May	<ul style="list-style-type: none"><li>• Governor releases May Revisions to budget proposal for 2023-24</li><li>• BAC meeting - May 18 - to review May Revision impact on budget</li><li>• Board meeting to review May Revision impact on budget</li></ul>
June	<ul style="list-style-type: none"><li>• Board holds public hearing on draft budget</li><li>• Final budget adopted by Board</li></ul>

# Acknowledgments

Thank you to the Business Services Team!

**Suzanne Binder**

**Kim Randlett**

**Upexa Captan**

**Cindy Sivilaythong**

**Cherrie Deangkinay**

**Jennifer Stahl**

**Julie Kim**

**Shamaree Worley**



**Cheryl Kaiser**

# Summary of Budget Adjustments

	Adjustments	Amount
	<i>Reduce Counseling (added for COVID)</i>	\$100,000
<b>Certificated Staffing</b>	<i>Reduce MTSS TOSAs by 1.0 FTE</i>	125,000
	<i>Reduce District TOSA (differentiation spec.) .6 FTE</i>	75,000
	<i>Secondary Staffing Reductions due to enrollment</i>	375,000
	<i>Eliminate Health Coordinators 2.0 FTE</i>	120,000
<b>Classified Staffing</b>	<i>Reduce Extra Library Aide .56 FTE</i>	40,000
	<i>Reduce 1.0 FTE in IT</i>	85,000
<b>District Office</b>	<i>Eliminate Director Position</i>	200,000
	<i>After-School Tutoring Program</i>	50,000
<b>One-Time</b>	<i>Election Costs (only savings in 23-24)</i>	130,000
<b>Costs</b>	<i>SPED Out-Placements - return to PUSD</i>	450,000
	<i>Other one-time expenses</i>	100,000
<b>12-15% Reduction to</b>	<i>District Office budget reductions</i>	90,000
<b>Discretionary Budgets</b>	<i>Site budget reductions</i>	30,000
<b>Other</b>	<i>Transportation Revenue (2022-23)</i>	150,000
<b>Budget</b>	<i>Facilities Rental Fees</i>	50,000
<b>Adjustments</b>	<i>Athletics Revenues</i>	25,000
	<b>Total Adjustments Identified</b>	<b>\$2,195,000</b>