

# **2025-26 Budget & LCAP Update**

Piedmont USD Budget Advisory Committee Meeting  
April 24, 2025

# Agenda

- Introductions & Purpose of BAC
- Update on 2025-26 Budget Process
- LCAP Engagement Opportunity
- Subcommittee on Parcel Tax
- Comments / Feedback
- 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

## Initial Budget - in 1st Interim MYP

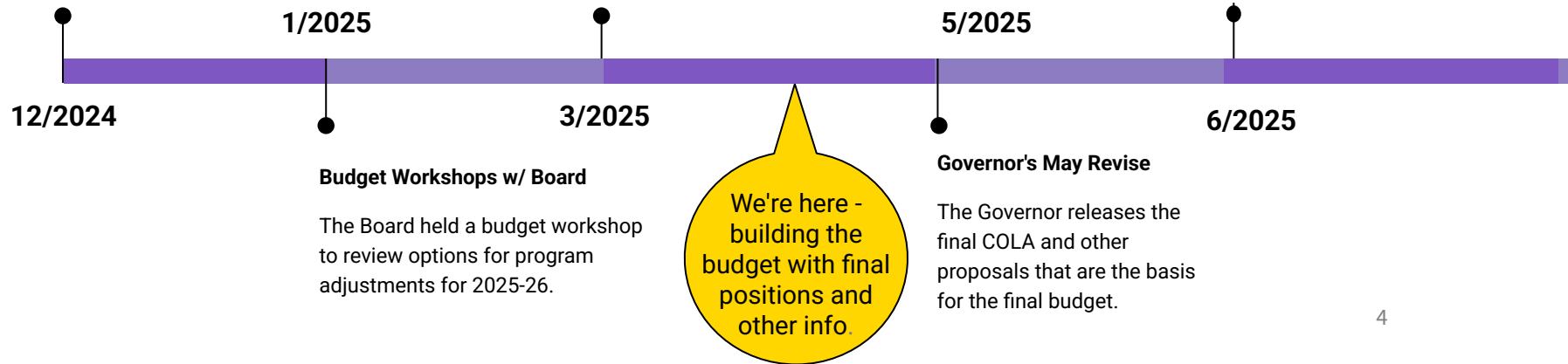
All current year ongoing revenues are carried forward and one-time revenues are eliminated. All current year expenditures are carried forward and one-time costs are eliminated.

## Internal Budget Development

Following Board direction, staff have been working through the details of expanding World Language and Performing Arts.

## LCAP & Budget reviewed and approved

The Board will hold a public hearing, then approve the LCAP update and budget for 2025-26.



# Next Steps

|         |                                                                                                                                                                                                                                                                    |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| April → | <ul style="list-style-type: none"><li>• BAC meeting - April 24 - to review budget projections and discuss need for Measure G increase.</li><li>• District continues to build budget for 2025-26 by site and department; determine final staffing levels.</li></ul> |
| May     | <ul style="list-style-type: none"><li>• Governor releases May Revisions to budget proposal for 2025-26</li><li>• BAC meeting - May 22 - 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 LCAP &amp; budget</li><li>• Final LCAP &amp; budget adopted by Board</li></ul>                                                                                                         |

# 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.
    - ADD'L 3rd Grade class being added at BEACH
  - 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.
- We expect to hit our enrollment target for 2025-26

# Enrollment & Class Sizes

| Grade                  | TK | K   | 1   | 2   | 3   | 4   | 5   |  | 6   | 7   | 8   |  | 9   | 10  | 11  | 12  | MHS | Total                |
|------------------------|----|-----|-----|-----|-----|-----|-----|--|-----|-----|-----|--|-----|-----|-----|-----|-----|----------------------|
| Max per grade          | 80 | 168 | 168 | 168 | 192 | 196 | 196 |  | 196 | 196 | 196 |  | 196 | 196 | 196 | 196 | 75  | 2540                 |
| # enrolled (4/21/25)   | 66 | 166 | 164 | 162 | 185 | 162 | 188 |  | 186 | 193 | 190 |  | 201 | 186 | 159 | 178 | 62  | 2448                 |
| # of classes /sections | 4  | 7   | 7   | 7   | 8   | 7   | 7   |  | 7   | 7   | 7   |  | 7   | 7   | 7   | 7   | 1   | <b>Goal:</b><br>2455 |

## ***Average 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

# Elementary Staffing - Certificated

| Tri-School Totals | 2025-26      | 2024-25      | Difference |
|-------------------|--------------|--------------|------------|
| TK                | 4.00         | 4.00         | 0          |
| Kindergarten      | 7.00         | 7.00         | 0          |
| 1st Grade         | 7.00         | 7.00         | 0          |
| 2nd Grade         | 7.00         | 7.00         | 0          |
| 3rd Grade         | 8.00         | 7.00         | 1.0        |
| 4th Grade         | 7.00         | 7.00         | 0          |
| 5th Grade         | 7.00         | 7.00         | 0          |
| SPED              | 6.50         | 6.50         | 0          |
| Counselors        | 2.32         | 3.32         | -1.0       |
| Specials          | 13.05        | 13.05        | 0          |
| VAPA              | 3.10         | 3.10         | 0          |
| Admin             | 3.00         | 3.00         | 0          |
| <b>Totals:</b>    | <b>73.97</b> | <b>73.97</b> | <b>0</b>   |

# Secondary Staffing is more Complicated

| PMS Dept. Totals  | 2025-26      | 2024-25      | Difference  |
|-------------------|--------------|--------------|-------------|
| English 8         | 1.40         | 1.40         | 0.00        |
| Social Studies    | 1.40         | 1.40         | 0.00        |
| Exploratory Wheel | 1.20         | 1.20         | 0.00        |
| Science           | 4.20         | 4.20         | 0.00        |
| Health            | 0.70         | 0.70         | 0.00        |
| PE                | 2.80         | 2.80         | 0.00        |
| Computer Science  | 0.30         | 0.30         | 0.00        |
| World Language    | 1.40         | 1.20         | 0.20        |
| Math              | 4.40         | 4.40         | 0.00        |
| Core 6            | 4.20         | 4.20         | 0.00        |
| Core 7            | 3.50         | 3.50         | 0.00        |
| Specials          | 2.30         | 2.20         | 0.10        |
| VAPA              | 1.90         | 1.80         | 0.10        |
| SPED              | 5.90         | 4.90         | 1.00        |
| Counselors        | 2.00         | 2.00         | 0.00        |
| Admin             | 2.00         | 2.00         | 0.00        |
| <b>Totals:</b>    | <b>39.60</b> | <b>38.20</b> | <b>1.40</b> |

| PHS Dept. Totals | 2025-26      | 2024-25      | Difference  |
|------------------|--------------|--------------|-------------|
| English          | 5.60         | 5.60         | 0.00        |
| Social Studies   | 5.20         | 5.20         | 0.00        |
| Science          | 5.60         | 5.40         | 0.20        |
| PE               | 1.40         | 1.40         | 0.00        |
| World Language   | 4.80         | 4.60         | 0.20        |
| Math             | 5.40         | 5.40         | 0.00        |
| Computer Science | 2.90         | 3.00         | -0.10       |
| Counselors       | 3.00         | 3.00         | 0.00        |
| Specials         | 1.80         | 1.80         | 0.00        |
| VAPA             | 3.80         | 3.20         | 0.60        |
| SPED             | 5.20         | 5.40         | -0.20       |
| TOSA             | 0.00         | 0.00         | 0.00        |
| ELD              | 0.20         | 0.20         | 0.00        |
| Admin            | 2.00         | 2.00         | 0.00        |
| <b>Totals:</b>   | <b>46.90</b> | <b>46.20</b> | <b>0.70</b> |

# Other Major Expenses



## Classified Staffing:

- .5 Roving (sub) Custodian
- Looking at hours worked by Theater Tech - will likely increase in line with extra hours worked so far this year.

## Utilities & Insurance:

- Utility holding the line thanks to energy improvements in HVAC & roofing
- Insurance (prop/liability) continue to increase, with \$130K additional cost for "revived" liability for potential past sexual abuse cases.

## Curriculum, Computers:

- Still figuring out cost for new literacy curriculum
- Need to replace a Mac lab (~\$60K)

# Revenues

## LCFF:

- Update projections using P-2 ADA

## Parcel Taxes:

- Measure G - increase by 2%?
- Measure P - based on 2 x Measure H

## PEF:

- \$3.7 M + \$25 K for PD

## State Funds:

- SPED funds - pass thru SELPA
- Lottery - formula driven

## Parent's Clubs:

- Per Principal's estimates

## Local Revenues:

- Boosters
- Wellness
- Alameda County Behavioral Health (last year)
- To the extent funds will clearly not be spent, we will mark them as fund balance and build into the budget.

# Parcel Tax Revenues

|                                      | 2024-25      | 2025-26             | Increase    | % Increase |
|--------------------------------------|--------------|---------------------|-------------|------------|
| <b>Measure G</b>                     |              | Assumes 2% increase |             |            |
| Tax amount per parcel                | \$2,990.76   | \$3,050.58          | \$59.82     | 2%         |
| Total Generated                      | \$11,723,789 | \$11,958,255        | \$229,878   | 2%         |
| <b>Measure H / P</b>                 |              |                     |             |            |
| Tax Rate per Sq Ft of Building Space | \$0.25       | \$0.50              | \$0.25      | 100%       |
| Total Generated                      | \$2,658,496  | \$5,316,992         | \$2,658,496 | 100%       |
| Total from Parcel Taxes              | \$14,382,285 | \$17,275,247        | \$2,892,962 | 20%        |

# LCAP - What, why, how...

- LCAP is the Local Control Accountability Plan that provides the specific **actions and services** that the District commits to over the 3 years of the plan (2024-2027).
- The LCAP also identifies the **budget** associated with the specific actions and services and the **data points** that will measure outcomes.
- **Community engagement** in the development of the LCAP happens throughout the year and throughout the community - parents, staff, students, administration, community members.
- In June, the Board will approve the LCAP annual update.

# 2024-2027 PUSD LCAP Goals

## Creating an Environment to Thrive

*Cultivate a culture of caring, belonging, and trust that will provide students and staff with the support they need to foster connections and truly engage in meaningful learning.*

## Investing in Outstanding Academics

*Provide our students with an excellent education and opportunities for personal growth to develop a deep understanding of and skills in the arts, humanities, math, sciences, and technology.*

## Partnering Beyond the Classroom

*Harness community resources to expand experiential learning opportunities both inside and outside the classroom resulting in a student-centric experience for all types of learners.*

## Building for Operational Excellence

*Create clearly defined systems and processes that support our commitment to excellence with access to high-quality educators, outstanding curriculum, and well-maintained facilities.*



# Parcel Tax Subcommittee

Measure G and H require a subcommittee of the Budget Advisory Committee to serve as accountability monitors for the community.

THANK YOU TO VOLUNTEERS DENNIS SIDBURY, ADAM FISHMAN, TIFFANY COTHRAN

The Board must approve the annual increase in Measure G (not to exceed 2%) at the recommendation of the Parcel Tax Subcommittee.

[Accountability Language](#) (linked)

[Last Year's Report](#)

# Comments / Questions