2026-27 Budget & LCAP Update

Piedmont USD Budget Advisory Committee Meeting
April 23, 2026

Corrections made to:
Page 7 - enrollment numbers
Page 9 - removed "0" Period
Page 10 - totals for PHS FTE & details on "Specials - Classes"

Agenda

- Introductions & Purpose of BAC
- Update on 2026-27 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

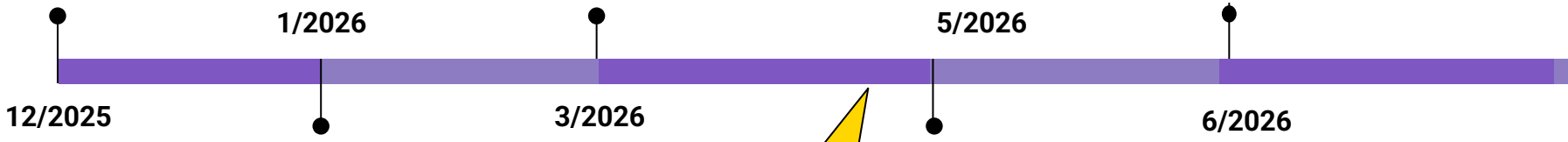
All current year ongoing revenues are carried forward and one-time revenues are eliminated. All current year expenditures are carried forward and one-time costs are eliminated.

Internal Budget Development

Following Board direction, staff have been working through the details of reducing class sizes, expanding World Language and adding hours/AP courses..

LCAP & Budget reviewed and approved

The Board will hold a public hearing, then approve a the LCAP update and budget for 2026-27.



Budget Workshops w/ Board

The Board held a budget workshop to review options for program adjustments for 2026-276.

We're here - building the budget with final positions and other info.

Governor's May Revise

The Governor releases the final COLA and other proposals that are the basis for the final budget.

Next Steps

April →	• BAC meeting - April 23 - to review budget projections and discuss need for Measure G increase. • District continues to build budget for 2026-27 by site and department; determine final staffing levels.
May	• Governor releases May Revisions to budget proposal for 2026-27 • BAC meeting - May 21 - to review May Revision impact on budget • Board meeting to review May Revision impact on budget
June	• Board holds public hearing on draft LCAP & budget • Final LCAP & budget adopted by Board

Enrollment & Class Sizes

- Enrollment impacts the budget in two ways: Revenue projections and Staffing needs.
- REVENUE is based on maintaining current year enrollment.
  - We are budgeting based the same net enrollment numbers (2,476)
  - We are losing 200 graduating seniors but gaining (so far) 110 Transitional Kindergarteners!
  - Overall, with newcomers in other grades, enrollment for 2026-27 is currently the same as 2025-26.
- STAFFING is based on class size maximums at the elementary and a combination of maximums, class offerings and student interests at secondary.
  - We are adding 2 TK teachers and a Latin Teacher at elementary.
  - We are adding .6 FTE at PMS, and .8 FTE at PHS

Enrollment & Class Sizes

Grade	TK	K	1	2	3	4	5		6	7	8		9	10	11	12	MHS	Total
Max per grade	120	168	192	168	168	208	182		196	196	196		196	196	196	196	80	2,658
# enrolled (4/22/26)	110	130	179	**170**	163	191	170		194	186	191		187	194	182	157	78	2,482
# of classes /sections	6	7	**8**	7	7	**8**	7		7	7	7		7	7	7	7	4	**Goal**: 2,476

Enrollment is already OVER the goal

Average class size goals (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	2026-27	2025-26	DIfference
TK	6.00	4.00	2.00
Kindergarten	7.00	8.00	-1.00
1st Grade	8.00	7.00	1.00
2nd Grade	7.00	7.00	0
3rd Grade	7.00	8.00	-1.00
4th Grade	8.00	7.00	1.00
5th Grade	7.00	7.00	0
SPED	6.70	6.50	0.20
PE	3.75	3.75	0
World Language	0.30	0.00	0.30
VAPA	4.20	4.23	-0.03
Math/Reading Intervention	6.80	6.57	0.23
Technology Teachers	1.40	1.40	0
Counselors	2.32	2.32	0
Librarians	1.90	1.90	0
Admin	3.00	3.00	0
Totals:	**80.37**	**77.67**	**2.70**

Add FTE for growth (TK) and bubble classes

Reduce FTE as bubble moves to next grade

Add FTE as needed for SPED, intervention

Add FTE for new World Language instruction

Middle School

PMS Dept. Totals	2026-27	2025-26	Difference
English 8	1.40	1.40	0.00
Social Studies	1.40	1.40	0.00
Exploratory Wheel	0.80	1.20	-0.40
Science	4.20	4.20	0.00
Health	0.00	0.70	-0.70
PE	2.80	2.80	0.00
Fab Labl /Comp Science	0.20	0.30	-0.10
World Language	2.10	1.40	0.70
Math	4.90	4.60	0.30
Core 6	4.20	4.20	0.00
Core 7	3.50	3.50	0.00
Specials - Classes	1.80	1.00	0.80
VAPA	1.90	2.30	-0.40
SPED	5.90	5.90	0.00
Specials - Support	1.30	1.30	0.00
Counselors	2.00	2.00	0.00
Admin	2.00	2.00	0.00
Totals:	**40.80**	**40.20**	**0.60**

Add FTE: World Language, 7th grade electives to replace health, keeping class sizes small.

Reduce FTE based on student interests in electives and no need for health.

High Schools

Add FTE to keep class sizes small and to accommodate new honors/AP classes

MHS	2026-27	2025-26	Difference
English	0.8	0.8	0.0
Social Studies	1.0	1.0	0.0
Science	0.4	0.4	0.0
World Language	0.4	0.4	0.0
Math	0.6	0.6	0.0
Counselors	0.4	0.4	0.0
Specials	0.4	0.4	0.0
SPED	1.0	1.2	-0.2
VAPA	0.2	0.2	0.0
Admin	0.6	0.6	0.0
Totals	**5.8**	**6.0**	**-0.2**

PHS Dept. Totals	2026-27	2025-26	Difference
English	5.80	6.00	-0.20
Social Studies	5.20	5.20	0.00
Science	6.20	5.40	0.80
PE	1.60	1.60	0.00
World Language	4.80	4.80	0.00
Math	5.70	5.40	0.30
Computer Science	1.60	2.90	-1.30
Counselors	3.60	3.60	0.00
Specials - Classes	2.60	1.70	0.90
VAPA	4.00	3.80	0.20
SPED	5.00	5.20	-0.20
Reading Spec/ELD	0.65	0.65	0.00
Librarian	0.20	0.20	0.00
Site Tech	0.50	0.50	0.00
Admin	2.00	2.00	0.00
Totals:	**49.45**	**48.95**	**0.50**

Reduce FTE based on student interests in electives and other needs.

Specials includes +1.0 for AP Business, +0.2 AP Seminar, +0.2 AP Research, -0.5 Health

Other Major Expenses



Salary/Benefit Increases for Employees

- Negotiations are underway; hope to conclude by budget adoption.

Field Trips

- Add funding for transportation (buses) for field trips for grades K-8.
- *May be funded by Spring Fling for elementaries*

Classified Staffing:

- .5 Library Tech at PHS to keep library open all day.

Other Potential Costs:

- Alternatives to 6th grade 1 on 1 chromebooks
- Cell phone policy at secondary level

Revenues

LCFF:

- Update projections using P-2 ADA & anticipated enrollment

Parcel Taxes:

- Measure G - increase by 2%
- Measure P - no change

PEF:

- **$4.0 M Base Grant**
- $25 K for PD
- $100 K for Elem Counselors (Spring Fling)

State Funds:

- **$1.2 M** One Time grant
- SPED funds - COLA increase
- Lottery - formula driven

Parent's Clubs:

- Per Principal's estimates

Other Local Revenues:

- Boosters
- Wellness
- To the extent funds will clearly not be spent, we will mark them as fund balance and build into the budget.

Parcel Tax Revenues

	2025-26	2026-27	Increase	% Increase
Measure G		Assumes 2% increase		
Tax amount per parcel	$3,050.58	$3,111.59	$61.01	2%
Total Generated	$11,922,530	$12,175,639	$253,109	2%
Measure P				
Tax Rate per Sq Ft of Building Space	$0.50	$0.50	0	–
Total Generated	$5,233,271	$5,233,271	0	–
Total from Parcel Taxes	**$17,155,801**	**$17,408,910**	**$253,109**	**1.48%**

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	Investing in Outstanding Academics	Partnering Beyond the Classroom	Building for Operational Excellence
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.	*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.*	*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.*	*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 P require a subcommittee of the Budget Advisory Committee to serve as accountability monitors for the community. **We need 3 volunteers!**

THANK YOU TO LAST YEAR'S 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