



Budget Advisory Committee 2025-26

Deep Dive into Revenues
October 9, 2025

Agenda

- Introductions
- Purpose of BAC
- Revenue Overview
- Enrollment & Relationship to Revenues
- Revenue Sources
- Adjourn

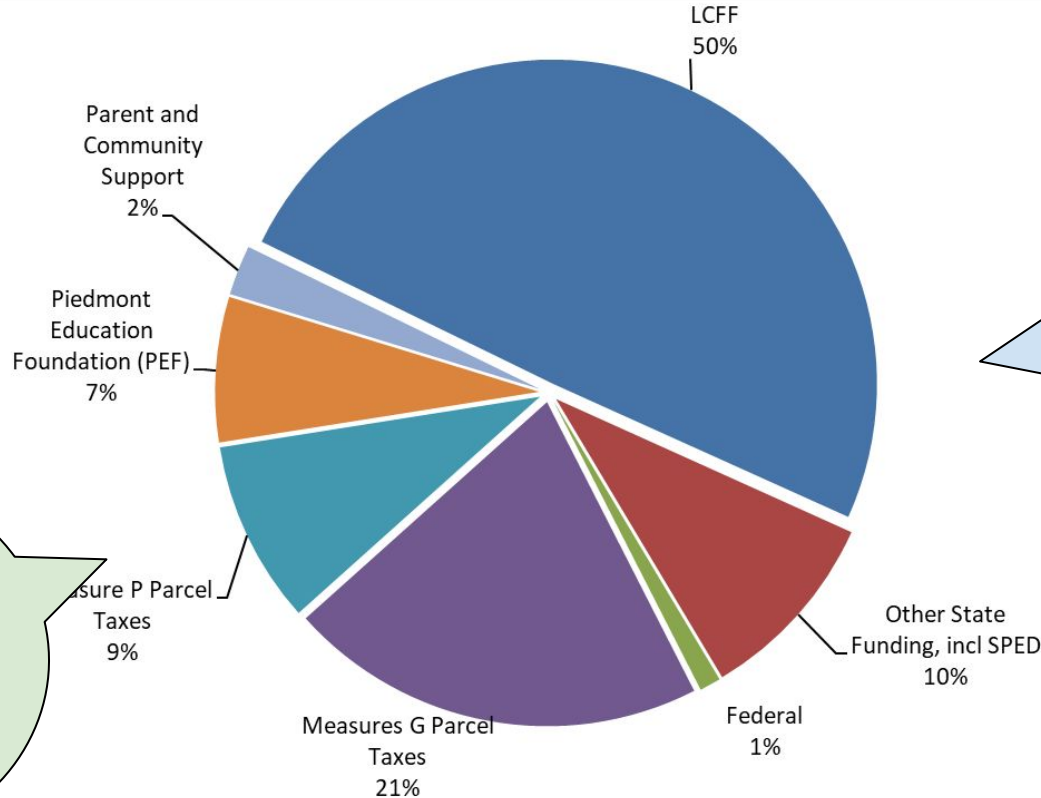
Purpose of BAC

- 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.

REVENUE OVERVIEW



2025-26 Revenues



60% of revenues increase by COLA - LCFF & Other State

39% of revenues are local sources, including parcel taxes, PEF, parents, and other local sources.

Unrestricted vs Restricted

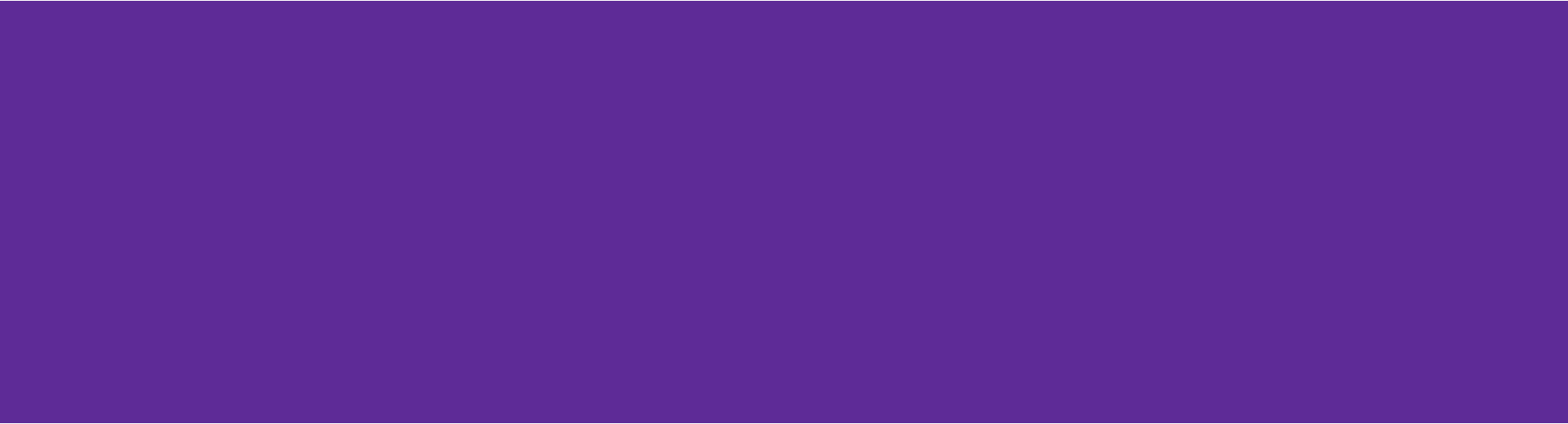
- **Unrestricted** revenues are the most flexible and can be used for any school district purpose.
 - e.g., State apportionment funds, property tax revenues (LCFF portion and parcel tax portion)
- **Semi-Restricted** revenues have some requirements on their use.
 - e.g., PEF grant, Parent Club donations for field trips.
- **Restricted** revenues must be used as directed by the source or by the law.
 - e.g., bond funds, federal funds

Unrestricted, Semi-Restricted, Restricted

As of October 9, 2025

Revenues	Unrestricted	Semi-Restricted	Restricted
LCFF	\$27,837,872	\$ 247,542	\$233,296
Parcel Tax	17,159,797		
Other State	555,553	210,311	3,310,755
Other Local	516,105	31,824	225,982
PEF		4,137,427	-
Parent Clubs		149,040	
Athletics		316,000	
Parent/Student Contributions		184,284	
Federal - Title(s)			23,282
Special Education	(9,571,328)		12,642,149
Routine Maintenance Acct	(1,620,495)		1,620,495
Total	\$ 34,877,504	\$ 5,276,428	\$ 18,055,959
Combined Total Revenues:		\$ 58,209,891	

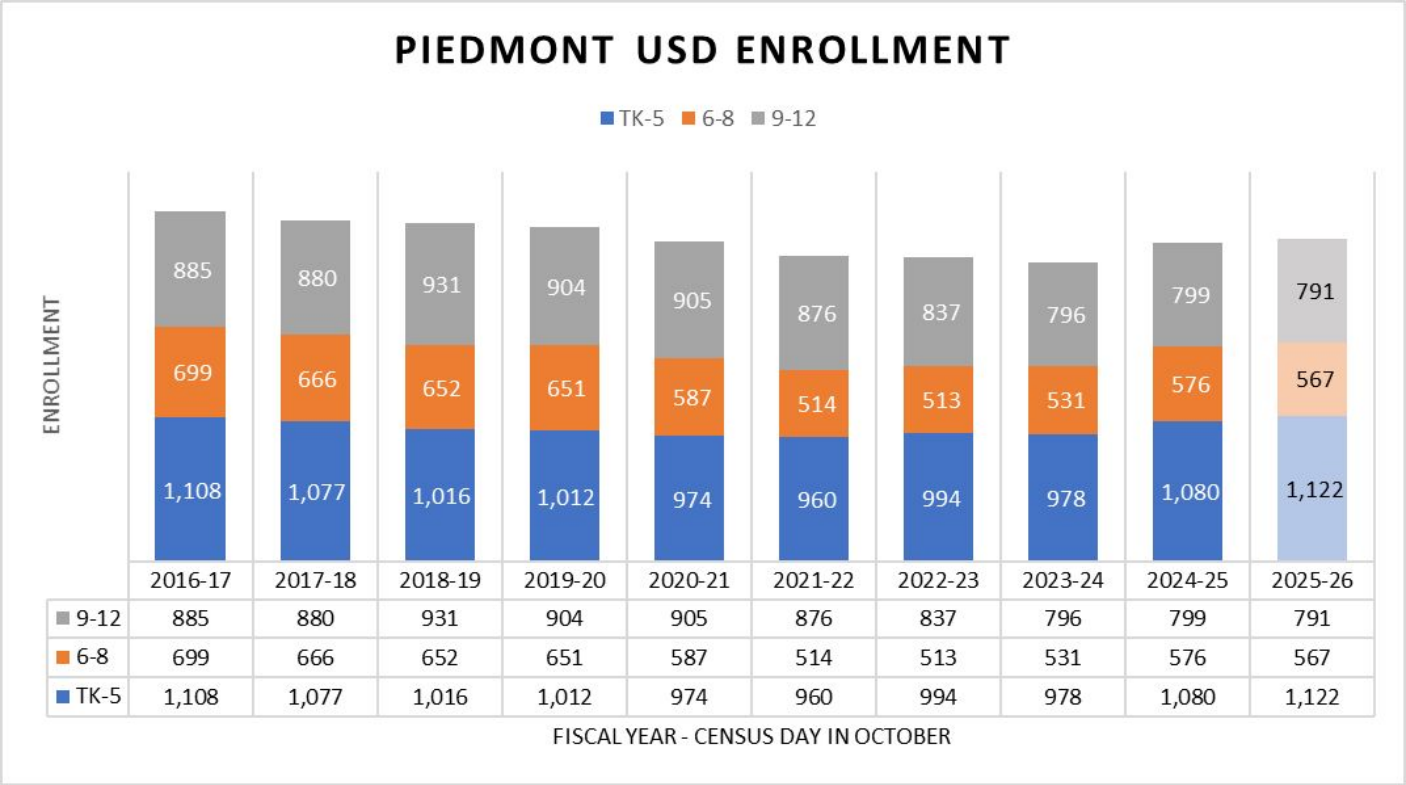
ENROLLMENT & REVENUE



Enrollment By Grade Span

Over past 10 years:

- Elementary is at the highest it's been since 2016-17. The high point was 2013-14 at 1,198.
- Middle school peaked in 2016-17 at 699.
- High school enrollment peaked in 2018-19 at 931.



Enrollment Cohort Progression

	TK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	% Change	# change
2016	26	154	149	157	187	227	208	206	251	242	213	235	212	225	2,692	-0.59%	(16)
2017	28	152	163	156	163	190	225	208	208	250	233	207	232	208	2,623	-2.56%	(69)
2018	21	150	161	163	162	168	188	231	211	211	249	242	208	231	2,596	-1.03%	(27)
2019	21	140	171	174	173	166	167	202	235	214	212	243	239	210	2,567	-1.12%	(29)
2020	18	138	137	168	177	167	167	166	195	229	216	209	237	237	2,461	-4.13%	(106)
2021	32	140	149	135	167	168	167	158	164	191	232	207	206	232	2,348	-4.59%	(113)
2022	46	153	147	163	142	167	176	183	161	169	191	224	207	215	2,344	-0.17%	(4)
2023	48	135	156	152	169	144	174	177	186	170	166	193	226	212	2,308	-1.54%	(36)
2024	79	160	156	170	161	187	167	193	189	194	201	173	198	227	2,455	6.37%	147
2025	72	173	168	162	189	166	192	186	191	190	220	198	173	200	2,480	1.02%	25
2026	72	154	173	168	162	189	176	192	192	191	209	220	198	174	2,470	-0.40%	(10)
2027	72	154	154	173	168	162	189	176	192	192	210	209	220	199	2,470	0.00%	-
2028	72	154	154	154	173	168	175	189	193	192	207	210	209	220	2,470	0.00%	-

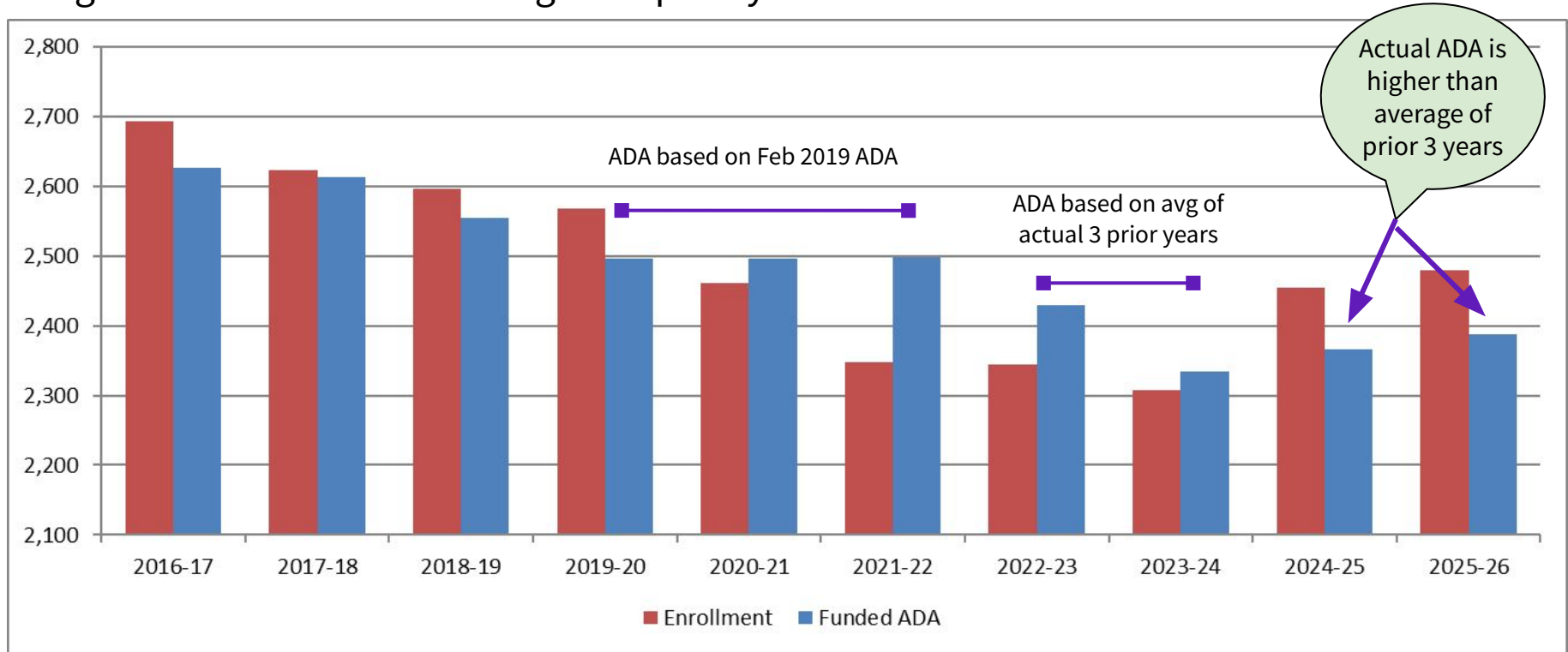
Local Control Funding Formula & ADA

- LCFF is the formula that sets the minimum level of funding a district can expect to receive.
- The formula takes average daily attendance (ADA) and multiplies by a dollar amount depending on grade level to determine a total.
- Additional funding is given for low income, English learner and foster students.
- Property tax revenues are applied toward that total. The remainder is paid by the State.
- LCFF is based on **ATTENDANCE** not **ENROLLMENT**.



Enrollment vs ADA

To cushion revenue loss when enrollment is declining, the State calculates ADA at the higher of actual ADA or average of 3 prior years.



LCFF - Formula Model

FORMULA				Supplemental	Concentration		
		Base Grant	Grade Span	20% of grade rate (B+C)	65% of grade rate		
	ADA	Per Pupil	Adjustment	times UPP	times UPP over 55%	Total Generated	
	"A"	"B"	"C"	"D"	"E"	=A x (B+C+D+E)	
Grades TK-3	##	\$10,256	\$1,067	20% (B+C) x UPP	65% (B+C) X (UPP-55%)	A x (B+C+D+E)	
Grades 4-6	##	10,411		20% (B+C) x UPP	65% (B+C) X (UPP-55%)	A x (B+C+D+E)	
Grades 7-8	##	10,719		20% (B+C) x UPP	65% (B+C) X (UPP-55%)	A x (B+C+D+E)	
Grades 9-12	##	12,423	323	20% (B+C) x UPP	65% (B+C) X (UPP-55%)	A x (B+C+D+E)	
Total	####					SUM OF ABOVE	F
TK Add-on	##		5,545			A x C	G
Transportation Add-on						Orig 2014 #	H
Total LCFF						F + G + H	

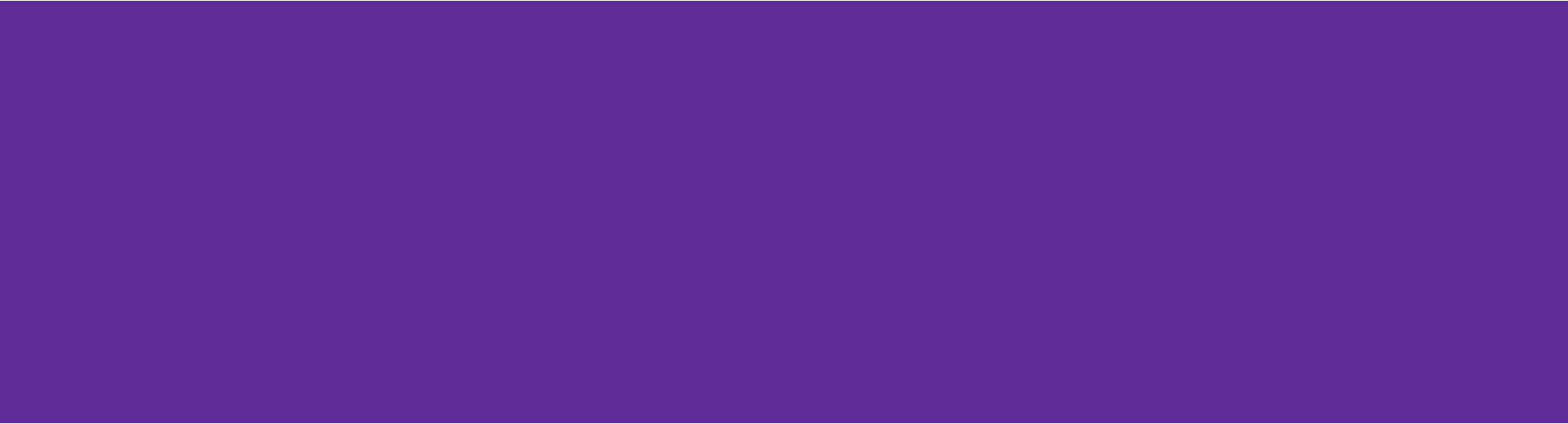
All per pupil amounts & add-ons are increased by COLA

LCFF Funding for 2025-26

				Supplemental	Concentration	
2025-26		Base Grant	Grade Span	20% of (B+C) x UPP	N.A. for Piedmont	
	ADA	Per Pupil	Adjustment	4.51%		Total Generated
	"A"	"B"	"C"	"D"	"E"	=A x (B+C+D+E)
Grades TK-3	736.52	\$10,256	\$1,067	\$102		\$8,414,815
Grades 4-6	524.63	10,411		94		5,511,186
Grades 7-8	366.63	10,719		97		3,965,360
Grades 9-12	761.98	12,423	323	115		9,799,825
Total	2,389.76					27,691,185
TK Add-on	68.57		5,545			380,221
Transportation Add-on						13,982
Total LCFF						\$28,085,388

ADA is
current
year

REVENUE SOURCES



Unrestricted, Semi-Restricted, Restricted

As of October 9, 2025

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Total	\$ 34,877,504	\$ 5,276,428	\$ 18,055,959
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LCFF Revenues

The Local Control Funding Formula determines the total funding each district receives. The funds come from two sources and are categorized as follows:

Revenues	Unrestricted	Semi-Restricted	Restricted
LCFF - State	\$ 9,812,128	\$ 247,542	
LCFF - Property Taxes	18,025,744		\$ 233,296
Total	\$ 27,837,872	\$ 247,542	\$ 233,296
Combined Total Revenues:		\$ 28,318,710	

Supplemental
funds

For SPED -
from other
districts

Parcel Tax Revenues

- The second largest revenue source are the 2 Parcel Taxes, or School Support Taxes.
- Voters have approved parcel taxes for the school district continuously since 1985. Measure P was approved by 81% of the vote in November 2024.

Measure	Expires	Tax per Parcel	Total Generated
G	2027/28	\$3,051	\$11.937 M
P	2032/33	\$.50 per bldg sq ft.	\$5.353 M
Combined Total			\$17.290 M

Piedmont Education Foundation (PEF)

- The Piedmont Education Foundation fundraises on behalf of the Piedmont Unified School District.
- Fundraising takes place a year in advance to be able to commit a known amount for the following fiscal year.
- Depending on the results of the fundraising, PEF consults with the District and determines what they will fund.

Piedmont Education Foundation (PEF)	Unrestricted	Semi-Restricted	Restricted	1-Time or Ongoing
PEF - Base Grant		\$ 3,808,974		On
PEF - Pamela Rafanelli Memorial		\$ 25,000		On
PEF - Spring Fling		\$ 282,453		1X
PEF - Piedmont Arts & Music Fund		\$ 21,000		
TOTAL PEF	\$ -	\$ 4,137,427	\$ -	

Other Local Funds

ASB
Funds
are not
included
here.

Other Local	Unrestricted	Semi-Restricted	Restricted	1-Time or Ongoing
From City of Piedmont	\$ 139,105			On
Facilities Rentals	200,000			On
Interest Earnings	100,000			On
PIP & CalESCE & Summer School	77,000		20,000	On
Parent/Students - PHS		\$ 23,798		
Parent/Students - PMS		107,315		
Boosters		66,000		
Athletics (CSF & Specific Donations)		250,000	11,689	
Chromebooks		31,824		
Parent Club Donations		149,040		
Wellness Center		53,171		
Other Donations			6,896	
For DEIB			52,218	
APT			75,030	On
Alameda Co. Mental Health			60,149	Ending
TOTALS	\$ 516,105	\$ 681,148	\$ 225,982	
Combined Total Other Local:		\$ 1,423,235		

Other State Funds

Other State	Unrestricted	Semi-Restricted	Restricted	1-Time or Ongoing
Mandated Costs Reimb	\$ 112,015			On
Lottery	443,538		\$ 190,420	On
Career Tech Ed		\$ 210,311		On
State On-Behalf			2,028,179	On
ELOP			98,521	On
Prop 28 for Arts Education			252,994	On
State Discretionary Block Grant			740,641	1X
TOTALS	\$ 555,553	\$ 210,311	\$ 3,310,755	
Combined Total Revenues:		\$ 4,076,619		

Special Education Funding

Funding for Special Education comes from different sources, including unrestricted revenues.

SPED	Unrestricted	Restricted	1-Time or Ongoing
LCFF Revenues		\$ 233,296	On
Federal SPED Funds		583,996	On
State SPED Funds		483,249	On
Local SPED Funds (thru SELPA)		1,748,206	On
Transportation (for SPED)	255,370		On
Local Contribution	(9,826,698)	9,826,698	On
Total	\$ (9,571,328)	\$ 12,875,445	

Other Federal (Restricted)

- With a very low rate of low income families, the District goes in and out of eligibility for most federal funding, including Title I. As a result, much of the federal COVID relief did not get to Piedmont USD.
- Title II, which is to support effective instruction, is consistent and is used for professional development.

Source	Unrestricted	Restricted	1-Time or Ongoing
Federal - Title I (Low Income)		\$ -	Off & On
Federal - Title II		23,282	On
Federal - Other Titles		-	Off & On
TOTAL		\$ 23,282	

Acknowledgements

Thank you Business Services Team!

Fiscal

Upexa Captan - AP

Denise Mandap - Fiscal Mgr

Julie Kim - Accountant

Jennifer Stahl - Ops Coord

Shamaree Worley - Clerk

HR

Kim Randlett

Jacqui Casteel

Payroll

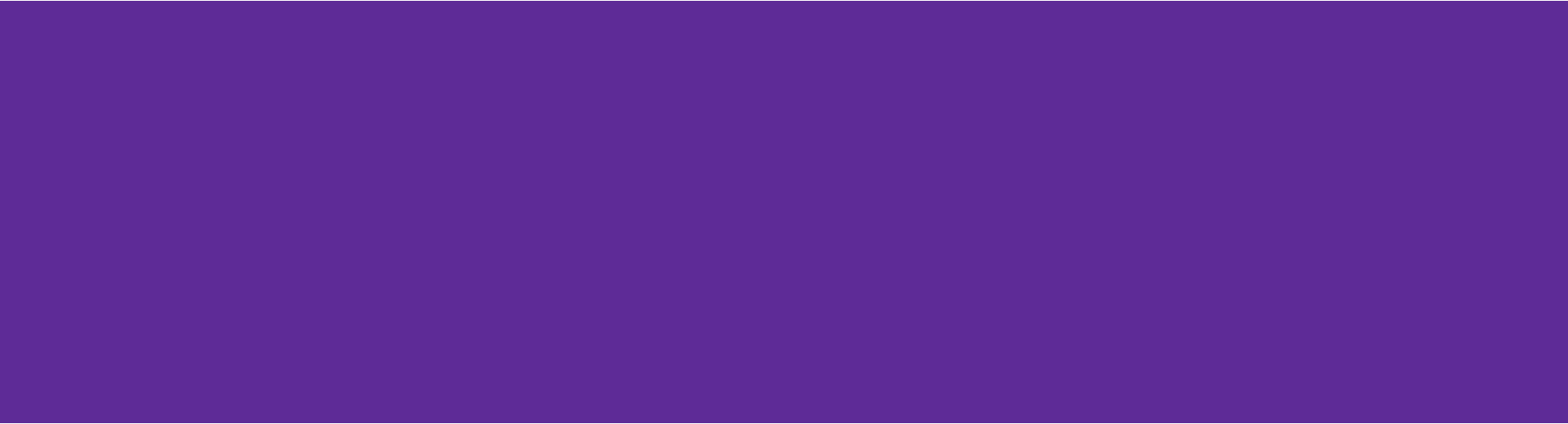
Jenni Lee

Cindy Brown

Questions/Comments?

Please provide feedback to help us improve:
<https://forms.gle/qMCL23rCJoRPAjPaA>

Appendix



of School Sites:

6

of Students (Enrollment) 10/1/25:

2,480

of Employees:

373

of Full-Time Equivalents (FTE):

343.62

District Basics

Budget Terminology

- 0 **Budget** – **Plan** of how financial resources will be spent. Indicates priorities and estimates.
- 0 **Budget authority** – spending approved by board and allocated to a budget code that indicates goal, function, spending type, etc.
- 0 **Ongoing**– funding or spending that is expected to continue indefinitely.
- 0 **One-time** – funding or spending for which there is no ongoing commitment.

School District Financial Reports

- o California public school districts are required to report financial data:
 - o Following the California School Accounting Manual (**CSAM**),
 - o Using the “Standardized Account Code Structure” (**SACS**),
 - o To the County Office of Education by specific dates:
 - o **Adopted Budget** by July 1
 - o **1st Interim** by Dec 15 for actuals thru Oct 31
 - o **2nd Interim** by March 15 for actuals thru Jan 31
 - o **Estimated Actuals** with next year’s budget
 - o **Unaudited Actuals** by Sept 15 for actuals thru June 30
 - o **Audit** by December 15 to CDE; by January 30 to Board

What is the LCFF?

The Local Control Funding Formula was established in 2013-14 to provide a more equitable funding structure for California's public schools. It provides a **base** per pupil grant, and add-ons for (1) specific **grade spans**, (2) students who need additional support (**supplemental**), (3) and schools with a **concentration** of high need students.

Students who need additional support are English learners, low income, and foster youth. The term "Unduplicated Pupil Percentage" or "**UPP**" is used in the calculations for the percentage of pupils who fall into one (or more) of those three categories

Board Policy on Enrollment

- The Board revised its policy on inter-district transfers (IDTs) on October 8, 2025.
- IDTs are admitted based on priorities identified in the Board policy:
 - Employees of Piedmont USD and the City of Piedmont
 - Families in transition in or out of Piedmont
 - Specific parcels that are partially in or border Piedmont.
 - Grandchildren of Piedmont residents
 - All other applicants, as capacity permits and by lottery, if necessary
 - Millennium High School, based on Supt's review.

Other than the General Fund

The revenues in the Other Funds are restricted and will not be covered today:

- ASB
- Adult Education
- Child Nutrition
- Special Reserve
- Facilities-related Funds:
 - Deferred Maintenance
 - Building (Bonds)
 - Special Reserve for Facilities
 - County-State Building Funds
 - Bond Repayment

