

Tri-School Parent Clubs

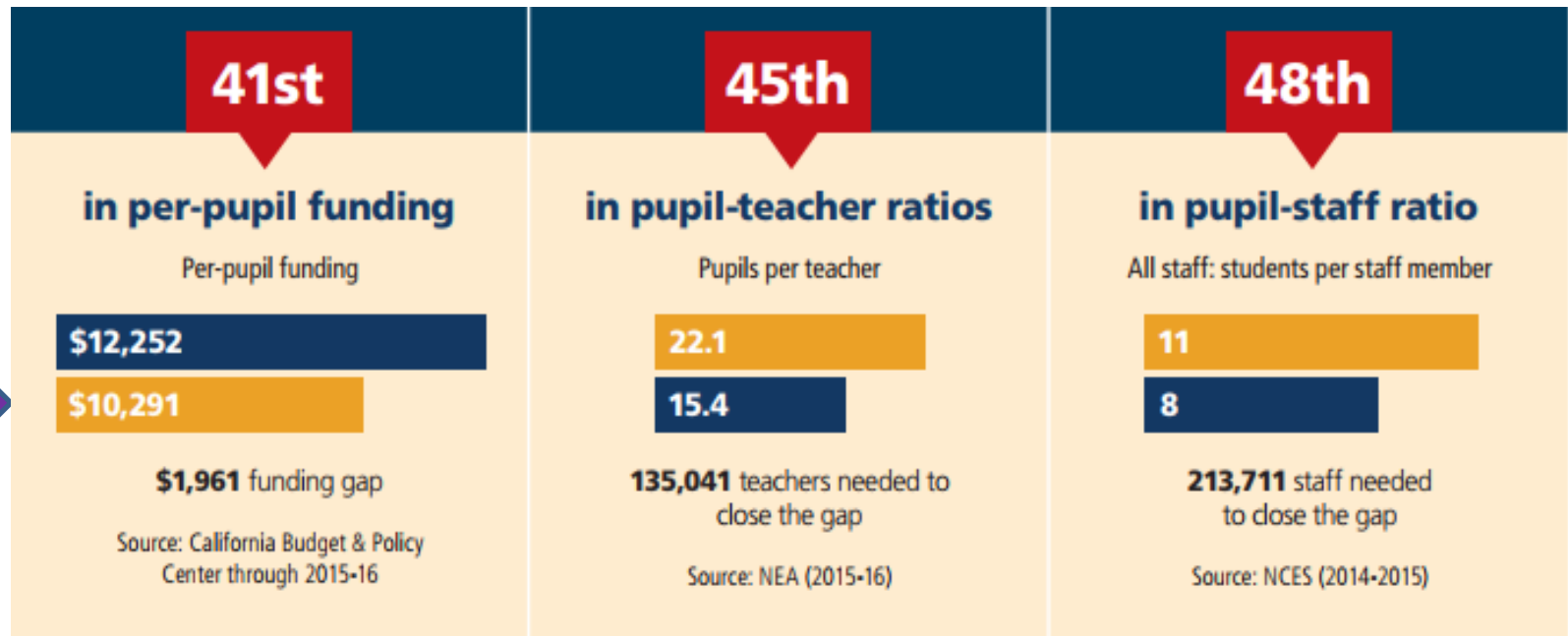
Update on PUSD Budget



February 5, 2018

Fact Sheet:

California ranks:

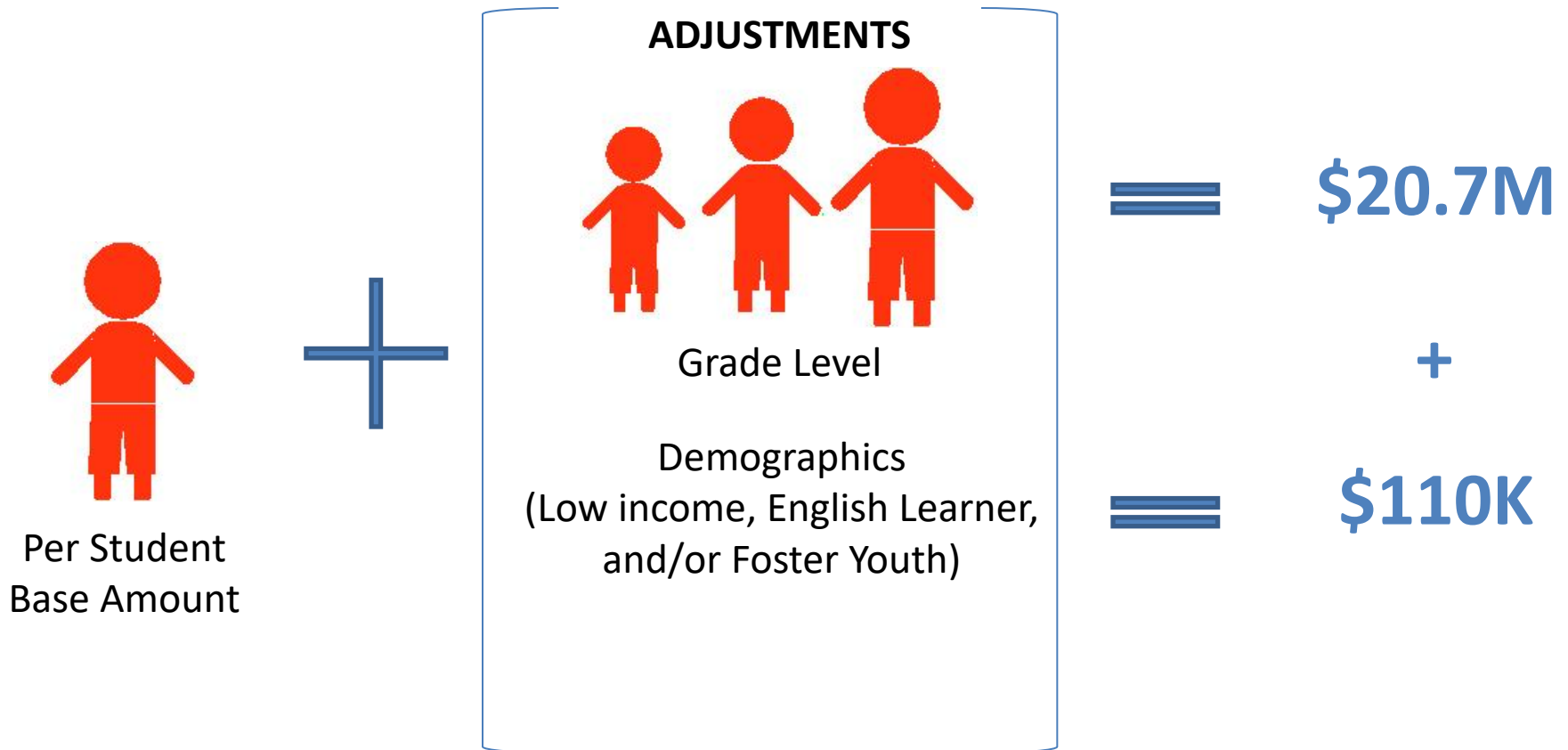


● California ● National Average

California has one of the worst teacher-pupil ratios in the nation...and some of the lowest overall staffing levels in the country:

	All staff	Officials and Admin.	Principals and Asst. Principals	Instructional aides	Guidance counselors	Librarians
California	11.7	2,141	382	97.6	822	8,096
National Average	8.1	750	298	67.8	491	1,109
Difference	3.6	1,391	85	29.8	331	6,981
Additional staff to close gap	238,781	5,469	4,695	28,456	5,186	4,909
Ranking	48th	47th	44th	46th	49th	50th

Local Control Funding Formula (LCFF) – 2017-18



Piedmont USD: 2015-16

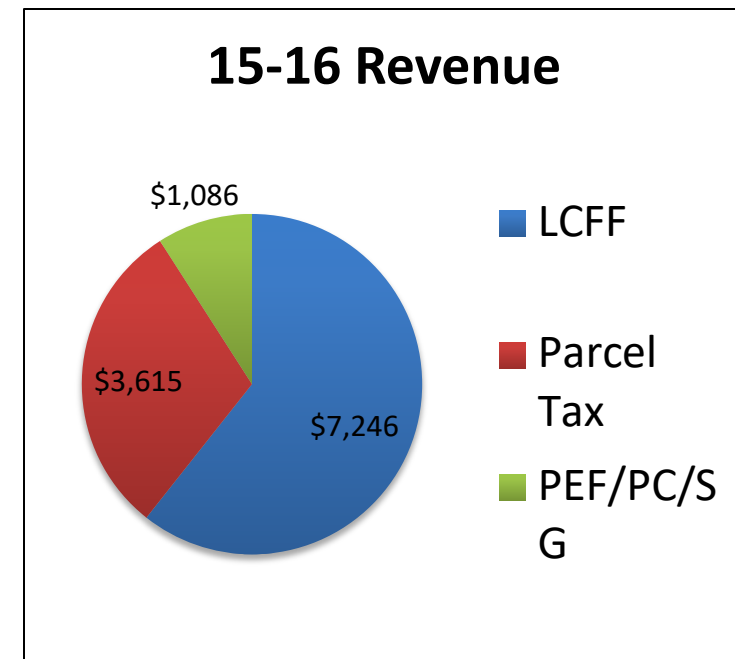
(align with CA and National Averages)

2015-16 Piedmont USD Per Pupil Funding:

- LCFF dollars of \$19,621,472 for 2708 enrolled students =
\$7,246 per pupil (Note: actual LCFF funding is based on higher of prior or current year's ADA)
- PUSD Parcel Tax dollars of \$9,788,554 for 2708 pupils =
\$3,615 per pupil
- PEF/parent clubs dollars of \$2,941,335 for 2708 pupils =
\$1,086 per pupil

Total LCFF & Parcel Tax & PEF /parent clubs =
\$11,947 per pupil or

16% above State Average of \$10,291/pupil or
3% BELOW National Average of \$12,252/pupil

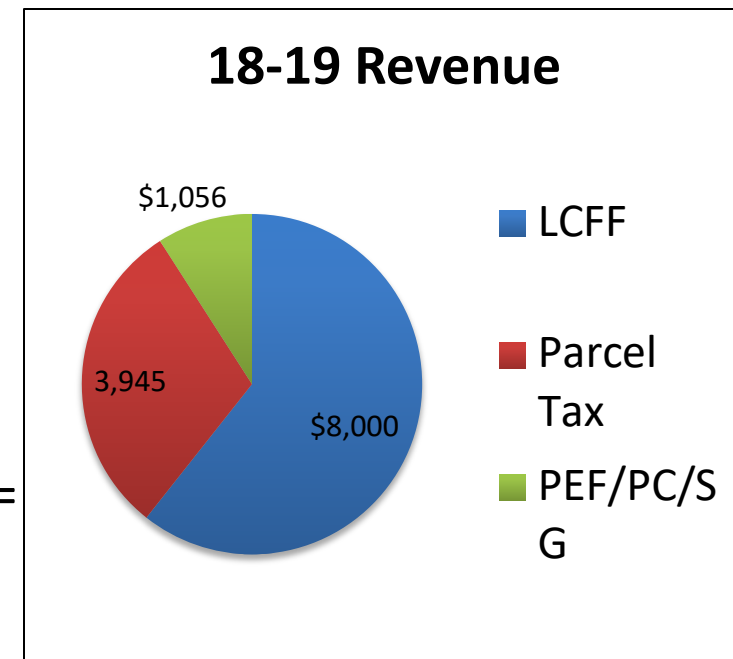


Piedmont USD: 2018-19

Projected 2018-19 Piedmont USD Per Pupil Funding:

- LCFF dollars of \$21,119,779 for 2640 enrolled students =
\$8,000 per pupil (Note: actual LCFF funding is based on higher of prior or current year's ADA)
- PUSD Parcel Tax dollars of \$10,414,490 for 2640 pupils =
\$3,945 per pupil
- PEF/parent clubs dollars of \$2,787,838 for 2640 pupils =
\$1,056 per pupil

Total LCFF & Parcel Tax & PEF /parent clubs =
\$13,001 per pupil



Governor's Proposed 2018-19 Budget and its impact on PUSD:

- 2018-19 PUSD LCFF:
 - Increase of **\$423,689**
 - One-time funds, increase of **\$758,427** (\$295/ADA)

- 2019-20 PUSD LCFF:
 - Increase of **\$425,252**

Revenues ...

Revenues	17-18*	18-19*	19-20*
LCFF Funding	\$20.7M	\$21.1M	\$21.7M
Federal Revenue	\$671K	\$671K	\$671K
Add. LCFF Funds	-	+\$423,689	+\$425,252
Categorical State Funds (Lottery, etc.)	\$1.4M	\$949K	\$971k
1x State Funding	-	+\$758,427	-
Parcel Tax Revenue	\$10.2M	\$10.4M	\$10.6M
Parcel Tax Reserve	-	\$193K	-
Local Revenue	\$3.5M	\$3.5M	\$3.5M
SELPA Funding	\$1M	\$1M	\$1.1M
Totals:	\$38.7M	\$40.2M	\$40.1M

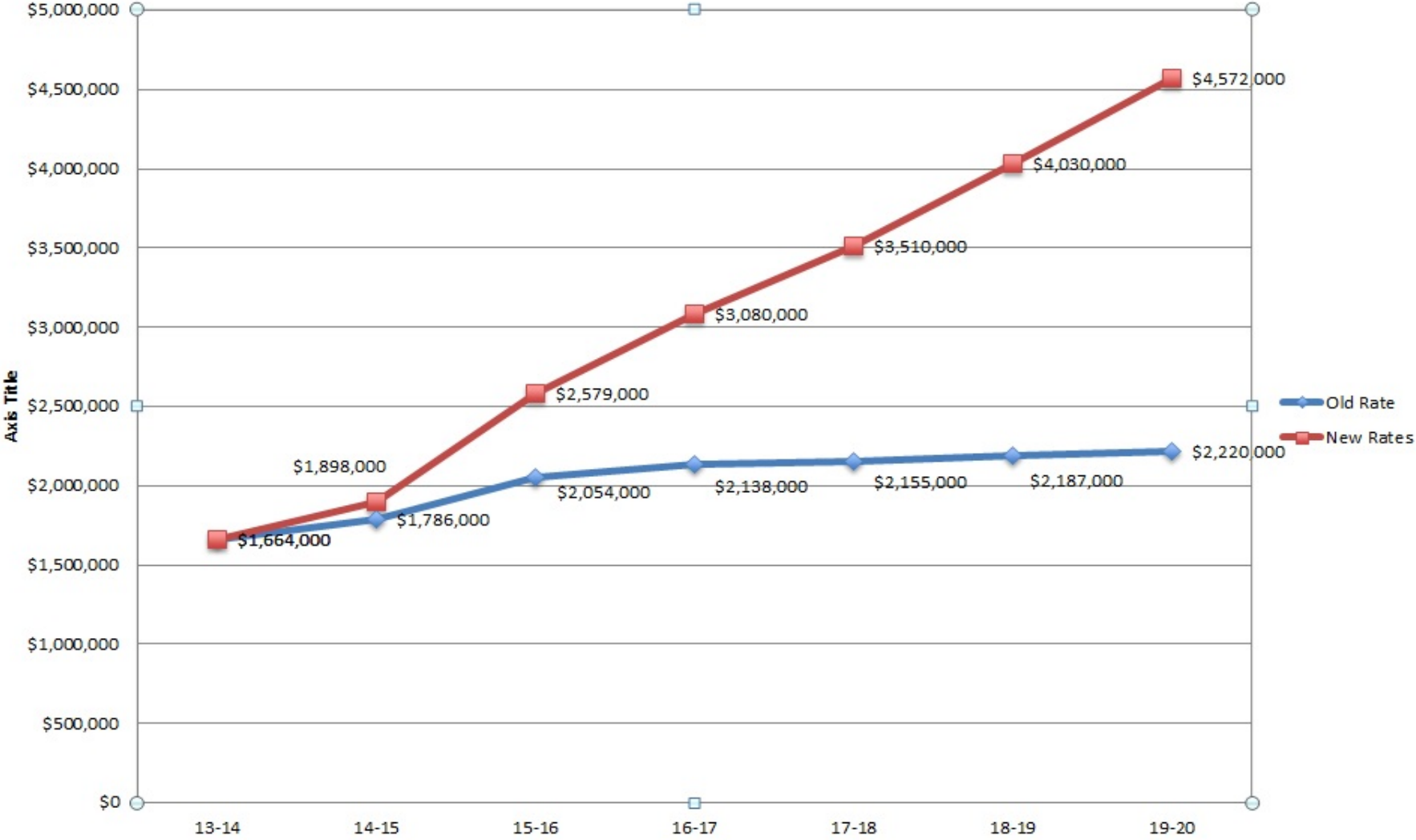
* rounded

Expenditures	17-18*	18-19*	19-20*
Certificated Salaries	\$18.11M	\$18.38M	\$18.66M
Classified Salaries	\$5.76M	\$5.85M	\$5.94M
Employee Benefits	\$8.8M	\$9.3M	\$9.8M
2016 Budget Reductions (Ongoing)	-	(\$200,000)	(\$200,000)
Books & Supplies	\$1.6M	\$1.1M	\$1.1M
Services/Operating Expenses	\$3.9M	\$3.8M	\$3.8M
Totals:	\$39.74M	\$39.67M	\$40.59M

* rounded

STRS and PERS pension costs:

PUSD STRS /PERS Cumulative Increase Over 6 Years 2013-14 to 2019-20



Totals	17-18	18-19	19-20
Revenue Totals:	\$38.73M*	\$40.24M*	\$40.15M*
Expenditure Totals:	\$39.74M*	\$39.67M*	\$40.59M*
Net Increase (Decrease)	(\$1,005,335)	\$566,708	(\$435,516)
Beginning Fund Balance	\$2,535,108	\$1,529,773	\$1,660,965
Ending Fund Balance	\$1,529,773	\$2,096,481	\$1,660,965
Components of Ending Fund Balance:			
Revolving Cash	\$25,000	\$25,000	\$25,000
3% Reserve	\$1,191,619	\$1,189,647	\$1,217,175
Noda Fund	-	-	\$100,000
Reserve Fund Balance	\$313,154	\$881,834	\$518,790

* rounded

Structural Issues

- Base Funding is inadequate.
- Supplemental & Concentration Funds are negligible for PUSD.
- LCFF Target has been met ...
 - Future increases tied to:
 - COLA?
 - HUGE budget decisions from the next Governor (rainy day fund, K-12 funding, etc.)
- STRS/PERS mandated employer contributions continue to rise annually.
- Must account for annual Step & Column Increases for all employees

Interests in Approaching Our Budget

- Maintain a Solvent Budget
- Attract and Retain a Highly Qualified Staff
- Student to Teacher ratio
- Avoid Lay-offs if Considering Budget Reductions
- Explore Revenue Enhancement Opportunities

It's Early ... With Much to be Decided

- Negotiations
- PEF Fundraising
- May Revise
- CA Adopted Budget

Parcel Tax Timeline

Parcel Tax Campaign

October 2018

Begin discussion of school support tax

November 2018

Engage Parcel Tax Consultant

January 2019

Identify campaign chairs

February 2019

Board approves timeline for November 2019 election

Establish campaign committee

February-April 2019

Polling begins

Board holds multiple meetings to solicit public input

- Amount and duration of tax

Confer with community and school support groups

May 2019

Board holds two meetings, to consider and adopt resolution calling for the election

June 2019

File resolution with Alameda Registrar of Voters

August - November 2019

Campaign

November 5, 2019 - Election Day