



Budget Advisory Committee 2022-23

Deep Dive into Expenditures
November 3, 2022

Agenda

- Introductions
- Purpose of BAC
- Overview of Expenditures
- Expenditure types
- Questions
- Adjourn

Acknowledgements

Thank you to the Business Services Team - amazing professionals who keep this District running smoothly.

Fiscal

Upexa Captan

Cheryl Kaiser

Julie Kim

Jennifer Stahl

Shamaree Worley

HR

Suzanne Binder

Kim Randlett

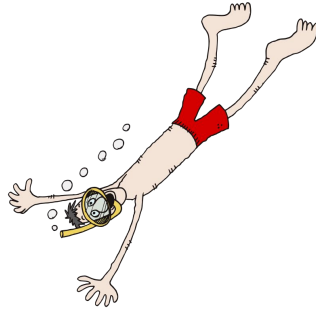
Payroll

Cherrie Deangkinay

Cindy Sivilaythong

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.



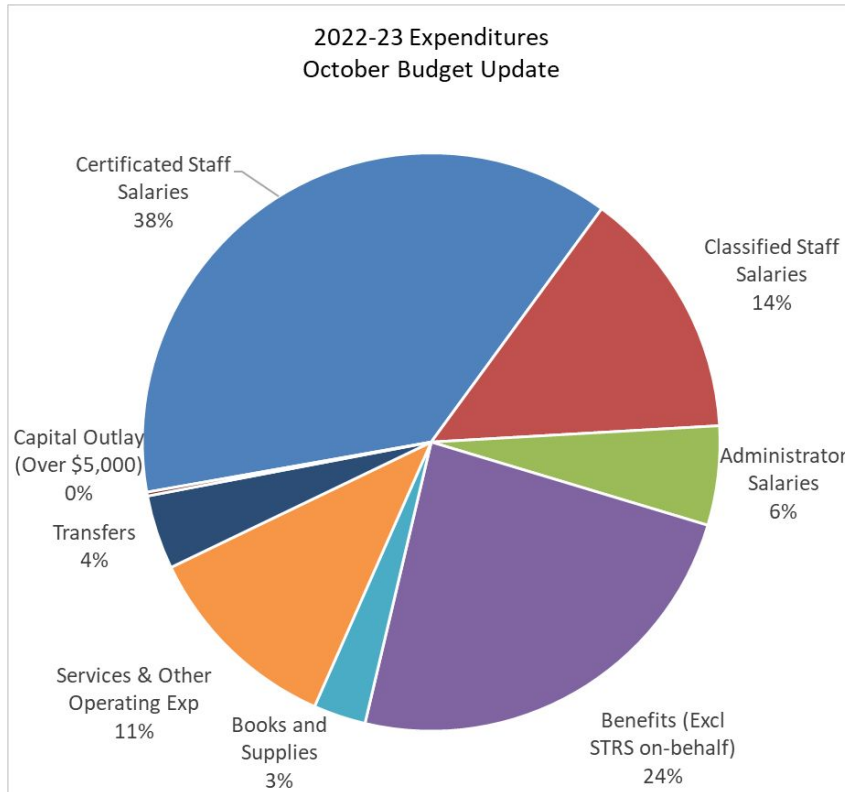
DEEP DIVE INTO EXPENDITURES

Purpose of Today's Meeting: To understand how the District's budget is spent, how today's expenditures impact the multiyear projections, and why the District must monitor that.

Unrestricted vs Restricted

- **Unrestricted** revenues are the most flexible and can be 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., 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

2022-23 Expenditures



- Approximately 81% of the budget is salaries and benefits.
- Capital Outlay is new - up until this year most capital expenditures have been paid from bond funds. 1st Interim will show bigger #.

General Fund Expenditures

Expenditures	Amount	%
Certificated Staff Salaries	\$ 19,866,708	38%
Classified Staff Salaries	7,379,893	14%
Administrator Salaries	2,912,786	6%
Benefits (Excl STRS on-behalf)	12,625,821	24%
Books and Supplies	1,541,759	3%
Services & Other Operating Exp	5,904,675	11%
Transfers	2,178,086	4%
Capital Outlay (Over \$5,000)	110,617	0%
TOTAL	\$ 52,520,345	100%
STRS On-Behalf	2,367,316	
TOTAL PER BUDGET 10/12/22	\$ 54,887,661	

1000s Salaries - Certificated

	Teachers	School Counselors	Librarians	Support Services (Nurse, Psychologist)	Administrators
# of FTE	163.61	8.12	3.8	11.5	12
Salary Range per Schedule	\$63,941- \$115,364	\$63,941 - \$120,838	\$63,941 - \$121,132	\$63,941 - \$129,205	\$132,300 - \$162,991
Average Salary	\$95,774	\$106,765	\$104,429	\$105,846	\$159,472
Days/year	185 190 SPED, Site Techs	185 Elem 195 Sec	185 Elem 190. Sec	185 Nurse 195 Psych	210-225

Note: The salary ranges and average salary are based on 1.0 FTE.

2000s Salaries - Classified

	Para-Educators	Admin. Support	Custodians & Grounds	Business & IT	Facilities Maint.	Health & Food Services	Admin-istrators
# of FTE	76.81	22.24	17.35	11.10	8.00	10.68	11.00
Salary Range per Schedule	\$24,661 - \$49,890	\$25,162 - \$74,852	\$40,925 - \$79,800	\$46,456 - \$94,081	\$43,857 - \$89,882	\$29,754 - \$61,611	\$61,280 - \$156,160
Average Salary	\$29,710	\$52,410	\$55,184	\$54,893	\$59,488	\$33,605	\$106,971
Hours/week	30 Elem, 33 Sec.	37.5	40	37.5	40	37.5	40
Days/year	207	207 Sites 238 Sites 260 DO	260	238 Sites 260 DO	260	207	205-225

Note: The salary ranges and average salary are based on 1.0 FTE

Step & Column Movement

- A teacher is initially placed in a column based on education, and in a row based on years of experience.
 - *e.g., College degree + 45 add'l credits and 5 years of work experience places a new teacher at 5/D.*
- Every year, the employee moves down a row.
- With additional coursework, an employee can also move to another column.
- For budgeting purposes, we assume the step & column movement will result in a natural increase in salaries of 1.00% each year

PIEDMONT UNIFIED SCHOOL DISTRICT
TEACHERS' SALARY SCHEDULE 2022-23
185 WORK DAYS

APPENDIX A-1

approved 10/12/2022 retro to 7/1/2022
Increase of 7.50% over 2021-22 Schedule

STEP	COLUMN A	A.B. + 1-29		A.B. + 30 or M.A.		A.B.+ 45 or A.B. + 30 with M.A.		A.B.+ 60 or A.B. + 45 with M.A.		A.B.+ 75 or A.B. + 60 with M.A.	
		COLUMN B	Daily Rate	COLUMN C	Daily Rate	COLUMN D	Daily Rate	COLUMN E	Daily Rate	COLUMN F	Daily Rate
1	D	63,941	345.63	66,864	361.43	69,790	377.24	72,709	393.02	75,639	408.86
	E										
2	L	63,941	345.63	66,864	361.43	69,790	377.24	72,709	393.02	75,639	408.86
	E										
3	T	63,941	345.63	66,864	361.43	69,790	377.24	72,709	393.02	75,639	408.86
	E										
4	D	63,941	345.63	66,864	361.43	69,790	377.24	72,709	393.02	75,639	408.86
	E										
5	J	63,941	345.63	66,864	361.43	69,790	377.24	72,709	393.02	75,639	408.86
	U										
6	N	66,864	361.43	69,790	377.24	72,709	393.02	75,639	408.86	78,556	424.63
	E										
7		69,790	377.24	72,709	393.02	75,639	408.86	78,556	424.63	81,478	440.42
	2001										
8		72,709	393.02	75,639	408.86	78,556	424.63	81,478	440.42	84,398	456.20
9		75,639	408.86	78,556	424.63	81,478	440.42	84,398	456.20	87,329	472.05
10				81,478	440.42	84,398	456.20	87,329	472.05	90,256	487.87
11						87,329	472.05	90,256	487.87	93,178	503.66
12						90,256	487.87	93,178	503.66	96,096	519.44
14										98,846	534.30
16										101,597	549.18
18										104,349	564.05
20										107,103	578.93
22										109,853	593.80
24										112,608	608.69
25										115,364	623.59

3000s Statutory Benefits - Employer Portion

Certificated		Classified	
STRS Pension	19.10%	PERS Pension	25.37%
State Unemployment Ins	0.50%	State Unemployment Ins	0.50%
Medicare	1.45%	Medicare	1.45%
Worker's Compensation	1.51%	Worker's Compensation	1.51%
Social Security	0.00%	Social Security	6.20%
Total	22.56%	Total	35.03%

For example, the "all-in" cost for the average teacher is calculated as:

Avg Salary	\$95,774
+ 22.56%	<u>\$21,607</u>
=	\$117,381
+ 2-party Health*	<u>\$16,271</u>
=	\$133,985

*Health benefits are covered on next 2 slides.

3000s Health Benefits - District Portion

- The District contribution towards medical, vision, and dental is capped - see chart
 - Employees that “opt out” of district coverage receive \$2,800
- Total Cost to District: **\$4,909,900**

2023 District Payments			
	Kaiser	Dental	Total
1-Party	7,800	587	8,387
2-Party	15,100	1,171	16,271
Family	20,800	1,661	22,461
In Lieu	2,800	0	2,800

3000s Health Benefits - Employee Portion

- The employee payment toward health is not a district expense, but is provided for additional context.
- Employees pay from \$0 to \$460.81 per month (2023 rates).
- Annual employee costs starting 1/1/2023 are shown below.

2023 Employee Rates (Annual)				
	Kaiser Base	Kaiser Low	Kaiser High	Vision
1-Party	684	916	1,341	136
2-Party	1,868	2,331	3,182	211
Family	3,209	3,865	5,069	335

Cost of 1% of Salary Increase

	Salaries	Salary Driven Benefits	Total
APT:	\$ 17,226,919	\$ 3,886,393	\$ 21,113,312
1%	\$ 172,269	\$ 38,864	\$ 211,133
APT FTE:	187		
CSEA:	\$ 6,206,508	\$ 2,174,140	\$ 8,380,648
1%	\$ 62,065	\$ 21,741	\$ 83,806
CSEA FTE:	137		
APSA:	\$ 2,912,785	765,480	\$ 3,678,265
1%	\$ 29,128	\$7,655	\$ 36,783
APSA FTE:	22		
TOTAL 1%			\$ 331,722

3000s Retiree Health Benefits

- Bargaining Unit Contracts provide for certain benefits to employees at retirement.
- Benefit coverage depends on (1) when an employee joined the district and (2) what the contract stipulated when the employee retired.
- Other Post Employment Benefits (OPEB) costs are budgeted to be \$367,440 for 2022-23.

4000s Books and Supplies

Books & Supplies	Unrestricted	Semi-Restricted	Restricted	Total
Materials & Supplies	\$233,215	\$403,456	\$231,300	\$867,971
Books	155,200	49,049	107,878	312,127
Computers & Supplies	49,957	109,000	8,929	167,886
Bldgs & Vehicle Supplies	1,000	2,076	71,050	74,126
Equip. (over \$500)	93,894	7,547	52,024	153,465
Custodial Supplies	56,700		0	56,700
Testing materials			15,000	15,000
TOTAL	\$589,966	\$571,128	\$486,181	\$1,647,275

5000s Services and Other Operating Expenses

Services & Other Op. Exp.	Unrestricted	Semi-Restricted	Restricted	Total
SPED Contracts	\$275,000		\$2,506,877	\$2,781,877
Contracts for Services	739,010	321,697	113,806	1,174,513
Utilities	585,000		4,000	589,000
Communications/Data/ Internet	497,849	17,499	15,040	530,388
Insurance	375,470	0	0	375,470
Rentals & Repairs - Equip, Facilities, Copiers, Buses	161,460	4,476	239,141	405,077
Travel & Conf, Mbrshps	125,004	77,638	13,796	216,438
Legal, Audit, Election, Ads	286,642	0	0	286,642
TOTAL	\$3,045,435	\$421,310	\$2,892,660	\$6,359,405

Other than the General Fund

The expenditures in the Other Funds are tied directly to the income in those funds and will not be covered today:

- ASB
- Adult Education
- Child Nutrition
- Special Reserve (Parcel Tax/Noda)
- Facilities-related Funds:
 - Deferred Maintenance
 - Building (Bonds)
 - Special Reserve for Facilities
 - County-State Building Funds