



Budget Advisory Committee 2021-22

Deep Dive into Expenditures
November 4, 2021

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

Nancy Brahm

Upexa Captan

Cheryl Kaiser

Julie Kim

Jennifer Stahl

Shamaree Worley

HR

Suzanne Binder

Kim Randlett

Payroll

Cherrie Deangkinay

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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.

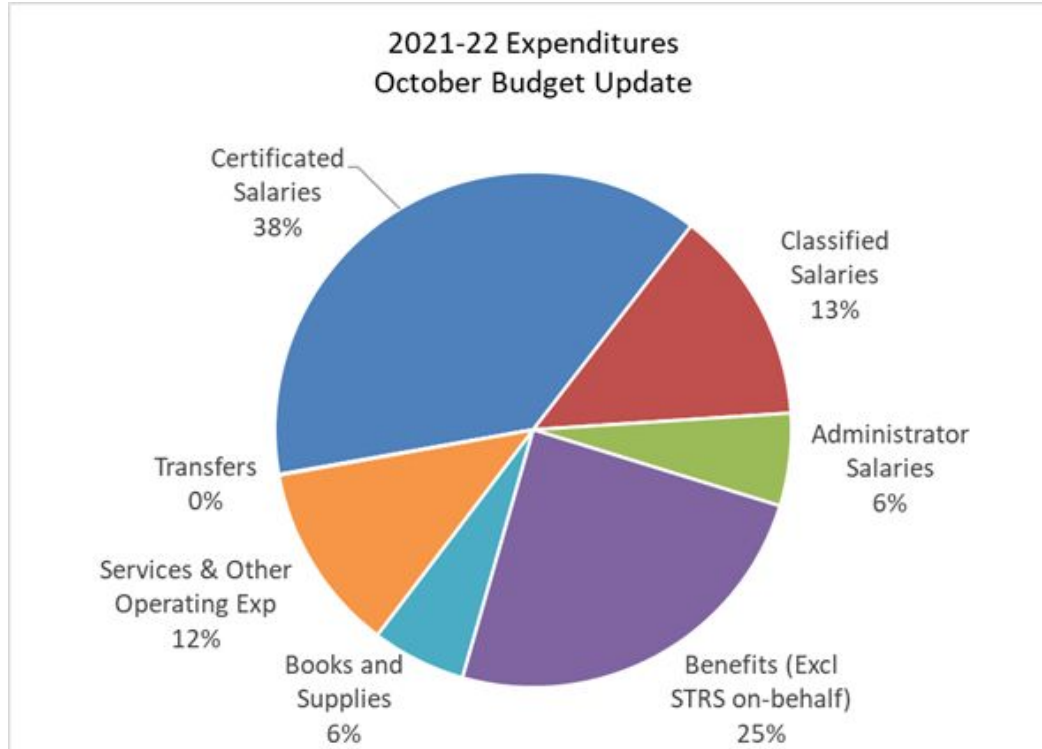
DEEP DIVE INTO EXPENDITURES

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

2021-22 Expenditures



- Approximately 82% of the budget is salaries and benefits

General Fund Expenditures

| Expenditures | Amount | % |
|--------------------------------|----------------------|-------------|
| Certificated Salaries | \$ 17,586,060 | 38% |
| Classified Salaries | 5,953,075 | 13% |
| Administrator Salaries | 2,918,619 | 6% |
| Benefits (Excl STRS on-behalf) | 11,330,957 | 25% |
| Books and Supplies | 2,711,080 | 6% |
| Services & Other Operating Exp | 5,451,053 | 12% |
| Transfers | (20,850) | 0% |
| TOTAL | \$ 45,929,994 | 100% |
| STRS On-Behalf | 1,988,608 | |
| TOTAL PER BUDGET 10/13/21 | \$ 47,918,602 | |

1000s Salaries - Certificated

| | Teachers | School Counselors | Librarians | Support Services (Nurse, Psychologist) | Administrators |
|---------------------------|-----------------------------|----------------------|----------------------|--|-----------------------|
| # of FTE | 161.2 | 8.12 | 3.8 | 12 | 11 |
| Salary Range per Schedule | \$58,029 - \$104,698 | \$58,029 - \$115,168 | \$58,029 - \$109,933 | \$58,029 - \$117,259 | \$129,073 - \$159,016 |
| Average Salary | \$90,077 | \$94,925 | \$93,194 | \$99,014 | \$146,891 |
| 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. | Other Services |
|---------------------------|---------------------|----------------------------------|----------------------|--------------------------------|-------------------|----------------|
| # of FTE | 79.57 | 10.5 | 21.05 | 13.37 | 5.2 | 14.45 |
| Salary Range per Schedule | \$23,942 - \$48,437 | \$39,499 - \$110,331 | \$39,732- \$77,476 | \$42,567- \$110,331 | \$55,112- 158,397 | N.A. |
| Average Salary | \$29,647 | \$61,154 | \$56,056 | \$62,768 | \$79,834 | \$62,981 |
| Hours/week | 30 Elem, 33 Sec | 37.5 | 40 | 37.5 | 40 | Varies |
| Days/year | 207 | 207 Sites 238 Sites 260 DO | 260 | 220 Mgr 238 Sites 260 DO | 260 | Varies |

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 2021-22
185 WORK DAYS

APPENDIX A-1

Increase of 6.00% over 2019-20

| 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 | 58,029 | 313.67 | 60,682 | 328.01 | 63,338 | 342.36 | 65,987 | 356.69 | 68,646 | 371.06 |
| | E | | | | | | | | | | |
| 2 | L | 58,029 | 313.67 | 60,682 | 328.01 | 63,338 | 342.36 | 65,987 | 356.69 | 68,646 | 371.06 |
| | E | | | | | | | | | | |
| 3 | T | 58,029 | 313.67 | 60,682 | 328.01 | 63,338 | 342.36 | 65,987 | 356.69 | 68,646 | 371.06 |
| | E | | | | | | | | | | |
| 4 | D | 58,029 | 313.67 | 60,682 | 328.01 | 63,338 | 342.36 | 65,987 | 356.69 | 68,646 | 371.06 |
| | | | | | | | | | | | |
| 5 | J | 58,029 | 313.67 | 60,682 | 328.01 | 63,338 | 342.36 | 65,987 | 356.69 | 68,646 | 371.06 |
| | U | | | | | | | | | | |
| 6 | N | 60,682 | 328.01 | 63,338 | 342.36 | 65,987 | 356.69 | 68,646 | 371.06 | 71,293 | 385.37 |
| | E | | | | | | | | | | |
| 7 | | 63,338 | 342.36 | 65,987 | 356.69 | 68,646 | 371.06 | 71,293 | 385.37 | 73,945 | 399.70 |
| | 2001 | | | | | | | | | | |
| 8 | | 65,987 | 356.69 | 68,646 | 371.06 | 71,293 | 385.37 | 73,945 | 399.70 | 76,595 | 414.03 |
| 9 | | 68,646 | 371.06 | 71,293 | 385.37 | 73,945 | 399.70 | 76,595 | 414.03 | 79,255 | 428.41 |
| 10 | | | | 73,945 | 399.70 | 76,595 | 414.03 | 79,255 | 428.41 | 81,911 | 442.78 |
| 11 | | | | | | 79,255 | 428.41 | 81,911 | 442.78 | 84,563 | 457.10 |
| 12 | | | | | | 81,911 | 442.78 | 84,563 | 457.10 | 87,211 | 471.41 |
| 14 | | | | | | | | | | 89,707 | 484.90 |
| 16 | | | | | | | | | | 92,204 | 498.40 |
| 18 | | | | | | | | | | 94,701 | 511.90 |
| 20 | | | | | | | | | | 97,200 | 525.41 |
| 22 | | | | | | | | | | 99,698 | 538.90 |
| 24 | | | | | | | | | | 102,196 | 552.41 |
| 25 | | | | | | | | | | 104,698 | 565.93 |

3000s Statutory Benefits - Employer Portion

| Certificated | | Classified | |
|------------------------|---------------|------------------------|---------------|
| STRS Pension | 16.92% | PERS Pension | 22.91% |
| State Unemployment Ins | 0.50% | State Unemployment Ins | 0.50% |
| Medicare | 1.45% | Medicare | 1.45% |
| Worker's Compensation | 1.60% | Worker's Compensation | 1.60% |
| Social Security | 0.00% | Social Security | 6.20% |
| Total | 20.47% | Total | 32.66% |

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

| | |
|---------------|-----------------|
| Avg Salary | \$90,077 |
| + 20.47% | <u>\$18,439</u> |
| = | \$108,516 |
| + Avg Health* | <u>\$12,232</u> |
| = | \$120,748 |

*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 \$2,300
- Total Cost to District: **\$4,847,916**

| 2021-22 District Payments | | | |
|---------------------------|--------|--------|--------|
| | Kaiser | Dental | Total |
| 1-Party | 7,300 | 587 | 7,887 |
| 2-Party | 14,300 | 1,171 | 15,471 |
| Family | 19,800 | 1,661 | 21,461 |
| In Lieu | 2,300 | 0 | 2,300 |

3000s Health Benefits - Employee Portion

- The employee payment toward health is not a district expense, but is provided for additional context.
- Employees pay from \$56 to \$394 per month (2021 rates).
- Annual employee costs starting 1/1/2022 are shown below.

| 2022 Employee Rates | | | | |
|----------------------------|----------------|---------------|----------------|--------|
| | Kaiser Base | Kaiser Low | Kaiser High | Vision |
| 1-Party | 413 | 624 | 1,011 | 136 |
| 2-Party | 1,127 | 1,548 | 2,321 | 211 |
| Family | 2,029 | 2,625 | 3,719 | 335 |

Cost of 1% of Salary Increase

| | Salaries | Salary Driven Benefits | Total |
|------------------|---------------|------------------------|----------------------|
| APT: | \$ 17,544,715 | \$ 3,591,403 | \$ 21,136,118 |
| 1% | \$ 175,447 | \$ 35,914 | \$ 211,361 |
| APT FTE: | 185 | | |
| CSEA: | \$ 5,663,585 | \$ 1,849,727 | \$ 7,513,312 |
| 1% | \$ 56,636 | \$ 18,497 | \$ 75,133 |
| CSEA FTE: | 138 | | |
| APSA: | \$ 2,693,844 | 674,262 | \$ 3,368,106 |
| 1% | \$ 26,938 | \$ 6,743 | \$ 33,681 |
| APSA FTE: | 21 | | |
| TOTAL 1% | | | \$ 320,175 |

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 \$367,440 for 2021-22.

4000s Books and Supplies

| Books & Supplies | Unrestricted | Semi-Restricted | Restricted | Total |
|-----------------------------|---------------------|------------------------|-------------------|--------------------|
| Materials & Supplies | \$293,201 | \$390,650 | \$420,134 | \$1,103,985 |
| Books | 223,205 | 11,083 | 124,251 | 358,539 |
| Computers & Supplies | 37,318 | 90,000 | 7,000 | 134,318 |
| Bldgs & Vehicle Supplies | 1,760 | 2,076 | 73,441 | 77,277 |
| Equip. (over \$500) | 80,431 | 8,200 | 21,000 | 109,631 |
| Custodial Supplies | 42,000 | | 0 | 42,000 |
| Testing materials | 2,000 | | 16,000 | 18,000 |
| Graduation Expense | 15,200 | | | 15,200 |
| TOTAL | \$695,115 | \$502,009 | \$661,826 | \$1,858,950 |

5000s Services and Other Operating Expenses

| Services & Other Op. Exp. | Unrestricted | Semi-Restricted | Restricted | Total |
|--|--------------------|------------------|--------------------|--------------------|
| SPED Contracts | \$284,000 | | \$2,208,474 | \$2,492,474 |
| Contracts for Services | 641,172 | 249,281 | 246,703 | 1,137,156 |
| Utilities | 515,020 | | | 515,020 |
| Communications/Data/Internet | 474,259 | 31,269 | 90,730 | 596,258 |
| Insurance | 283,480 | 0 | 0 | 283,480 |
| Rentals & Repairs – Equip, Facilities, Copiers, Buses | 145,775 | 20,000 | 54,553 | 220,328 |
| Travel & Conf, Mbrshps | 48,250 | 11,193 | 79,312 | 138,755 |
| Legal, Audit, Election, Ads | <u>118,900</u> | <u>0</u> | <u>0</u> | <u>118,900</u> |
| TOTAL | \$2,510,856 | \$311,743 | \$2,679,772 | \$5,502,371 |

Multiyear Projections

(from October Budget Update)

| | | 2021-22 | 2022-23 | 2023-24 |
|------------|---|------------------|-------------------|-------------------|
| | Original GAP based on 6/23/21 Budget | | -1,400,000 | -1,400,000 |
| 45 Day Rev | State Unemployment Ins Adj | 192,000 | | |
| | Lottery Revenue Adjust | 75,600 | 75,600 | 75,600 |
| | | | | |
| UA | Undesignated Balance | 948,205 | | |
| | | | | |
| Oct Update | Enrollment Proj LCFF Adjust | | -570,000 | -415,000 |
| | Salary & Benefit Adjust | 400,000 | 400,000 | 400,000 |
| | Total Adjustments (excl Meas H) | 1,615,805 | -94,400 | 60,600 |
| | Balance Avail (from Prior Year) | 0 | 1,615,805 | 121,405 |
| | Remaining Gap | 1,615,805 | 121,405 | -1,217,995 |

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

