



Budget Advisory Committee 2022-23

Deep Dive into Expenditures
November 9, 2023

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

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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:

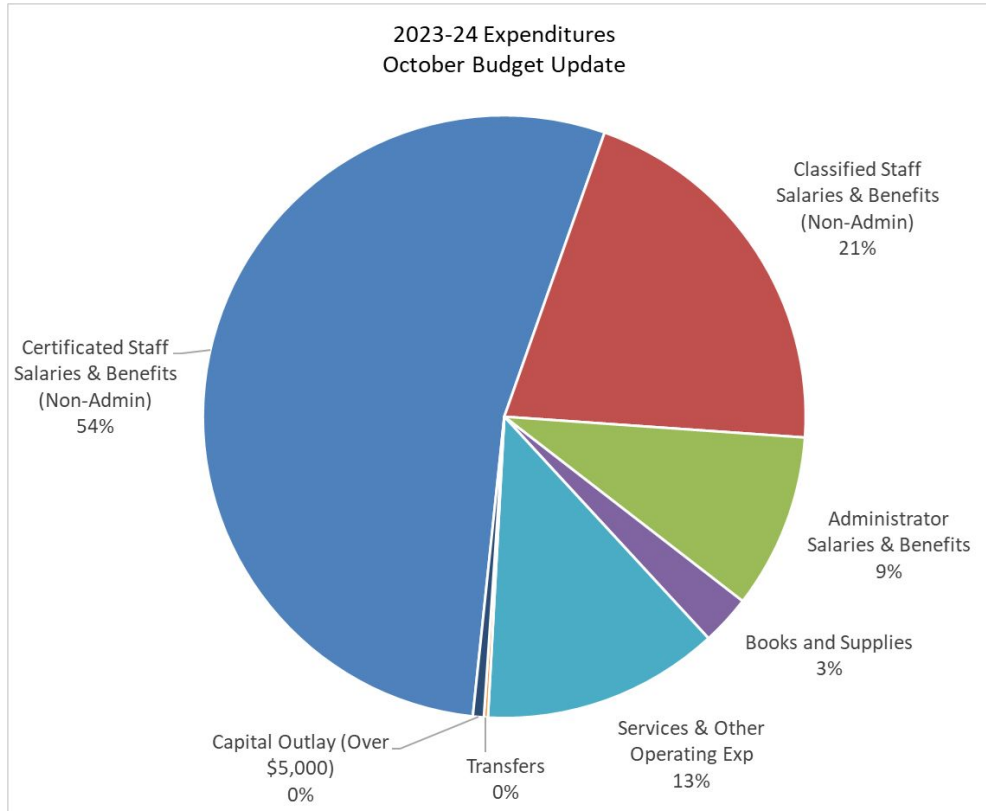
What is the District spending its money on?

How does it all add up to over \$50 million?

Unrestricted vs Restricted

- **Unrestricted** expenditures can be any expense that the District needs to fund.
- **Semi-Restricted** expenditures are those that are allowable under a semi-restricted resource such as PEF, Parcel Taxes or parent donations.
 - E.g., Field trips funded by parent donations.
- **Restricted** expenditures are those that are allowed under the most restricted rules as directed by the source or by the law.
 - E.g., federal funds, State facilities funds.

2023-24 Expenditures



- Approximately 84% of the budget is salaries and benefits.
- Salaries & Benefits are shown together, with Administration broken out.
- Most reports show Benefits separately and combine salaries for Admin w/ Cert or Class

General Fund Expenditures

Expenditures	Amount	%
Certificated Staff Salaries & Benefits (Non-Admin)	\$ 27,411,486	54%
Classified Staff Salaries & Benefits (Non-Admin)	10,559,177	21%
Administrator Salaries & Benefits	4,785,712	9%
Books and Supplies	1,360,912	3%
Services & Other Operating Exp	6,485,610	13%
Transfers	109,953	0%
Capital Outlay (Over \$5,000)	298,517	1%
TOTAL	\$ 51,011,367	100%

1000s Salaries - Certificated

	Teachers	School Counselors	Librarians	Support Services (Nurse, Psychologist)	Administrators
# of FTE	159.2	8.72	3.8	10.1	11.4
Salary Range per Schedule	\$63,941- \$115,364	\$63,941 - \$120,838	\$63,941 - \$121,132	\$63,941 - \$129,205	\$133,819 - \$181,695
Average Salary	\$96,336	\$103,078	\$105,121	\$103,108	\$161,305
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 full-time equivalent employee (FTE).

2000s Salaries - Classified

	Para-Educators	Admin. Support	Custodians & Grounds	Business & IT	Facilities/ Maint./ Theater & Eng Lab	Health & Food Services	Admin- istrators
# of FTE	66.76	20.84	17.35	10.30	7.94	8.88	9.60
Salary Range per Schedule	\$26,510- \$53,632	\$35,985 - \$87,781	\$43,994 - \$85,785	\$49,940 - \$101,134	\$36,789 - \$96,616	\$31,985 - \$113,199	\$65,876 - \$167,872
Average Salary	\$34,072	\$59,788	\$61,168	\$61,300	\$57,189	\$44,535	\$110,828
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	220	205-225

Note: The salary ranges and average salary are based on 1.0 FTE; positions from all funds are included; days per year include holidays.

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 D-5.*
- Every year, the employee moves down a row up to the max for that column.
- 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

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
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	2001	69,790	377.24	72,709	393.02	75,639	408.86	78,556	424.63	81,478	440.42
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										96,846	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

Cost of 1% of Salary Increase

	Salaries	Salary Driven Benefits	Total
APT:	\$ 17,952,194	\$4,026,677	\$ 21,978,871
1%	\$ 179,522	\$ 40,267	\$ 219,789
APT FTE:	184.42		
CSEA:	\$ 6,388,606	\$ 2,313,314	\$ 8,701,920
1%	\$ 63,886	\$ 23,133	\$ 87,019
CSEA FTE:	135.65		
APSA:	\$ 2,919,164	801,381	\$ 3,720,545
1%	\$ 29,192	\$8,014	\$ 37,205
APSA FTE:	21.00		
TOTAL 1%			\$ 344,013

3000s Statutory Benefits - Employer Portion

Certificated		Classified	
STRS Pension	19.10%	PERS Pension	26.68%
State Unemployment Ins	0.05%	State Unemployment Ins	0.05%
Medicare	1.45%	Medicare	1.45%
Worker's Compensation	1.83%	Worker's Compensation	1.83%
Social Security	0.00%	Social Security	6.20%
Total	22.43%	Total	36.21%

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

Avg Salary	\$96,336
+ 22.43%	<u>\$21,608</u>
=	\$117,944
+ 2-party Health*	<u>\$16,271</u>
=	\$134,215

**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: **\$4,272,000**

2024 District Payments - APT			
	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

2024 District Payments - CSEA			
	Kaiser	Dental	Total
1-Party	\$8,550	\$587	\$9,137
2-Party	\$17,100	\$1,171	\$18,271
Family	\$24,225	\$1,661	\$25,886
In Lieu			\$2,800

3000s Health Benefits - Employee Portion

2024 Annual Employee Payments - APT				
	Kaiser High	Kaiser Low	Kaiser Base	Kaiser HDHP
1-Party	\$2,913	\$2,415	\$2,143	\$1,275
2-Party	\$6,326	\$5,329	\$4,786	\$2,550
Family	\$9,518	\$8,107	\$7,339	\$3,783

2024 Annual Employee Payments - CSEA				
	Kaiser High	Kaiser Low	Kaiser Base	Kaiser HDHP
1-Party	\$2,163	\$1,665	\$1,393	\$775
2-Party	\$4,326	\$3,329	\$2,786	\$950
Family	\$6,093	\$4,682	\$3,914	\$808

- The employee payment toward health is not a district expense, but is provided for additional context.
- Employees pay from \$65 to \$793 per month (2024 rates).
- Annual employee costs starting 1/1/2024 are shown here.

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 \$355,000 for 2023-24.

4000s Books and Supplies

Books & Supplies	Unrestricted	Semi-Restricted	Restricted	Total
Materials & Supplies	\$172,746	\$351,070	\$115,909	\$639,725
Books	153,604	42,563	85,531	281,698
Computers & Supplies	144,017	0	2,000	146,017
Bldgs & Vehicle Supplies	2,000	4,443	91,000	97,443
Equip. (over \$500)	69,244	14,097	36,791	120,132
Custodial Supplies	80,000		0	80,000
Testing materials	2,010	0	13,300	15,310
TOTAL	\$623,621	\$412,173	\$344,531	\$1,380,325

5000s Services and Other Operating Expenses

Services & Other Op. Exp.	Unrestricted	Semi-Restricted	Restricted	Total
SPED Contracts	\$308,900		\$2,862,272	\$3,171,172
Contracts for Services	679,139	272,101	126,082	1,077,322
Utilities	778,503		0	778,503
Comm/Data/ Internet	580,494	14,414	131,590	726,498
Insurance	451,558	0	0	451,558
Rentals & Repairs – Equip, Facilities, Copiers, Buses	99,675	1,300	81,008	181,983
Travel & Conf, Mbrshps	90,172	69,285	6,165	165,622
Legal, Audit, Election, Ads	<u>116,802</u>	<u>100</u>	<u>6,000</u>	<u>122,902</u>
TOTAL	\$3,105,243	\$357,200	\$3,213,117	\$6,675,560

Examples of Professional Services Contracts

Description	Amount
Fee to Alameda County to Collect Parcel Taxes	\$232,801
Athletic Trainer & Soccer Coaches (pd by contract)	\$94,561
Uniforms for Athletes	\$51,145
Alder Residency Program (stipend for intern teachers)	\$69,000
City of Piedmont for Crossing Guards	\$47,869
CCOE for Teacher Induction	\$27,000
<i>Subtotal of largest contracts from Unrestricted</i>	<i>\$522,376</i>

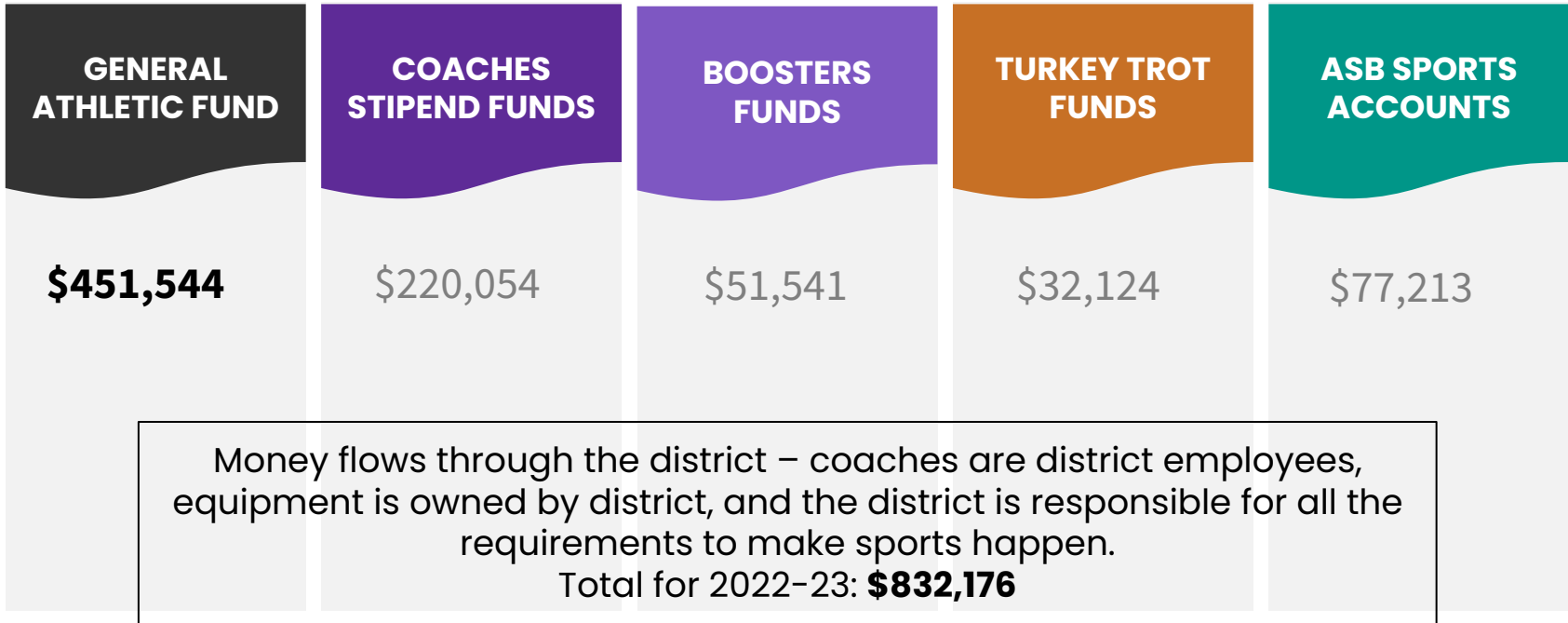
Breakdown by Program - SPED

	Expenditures	2020-21	2021-22	2022-23
	Salaries & Benefits	\$ 7,739,309	\$ 8,132,827	\$ 8,890,284
4000s	Books and Supplies	44,726	35,248	30,712
5000s	SPED Transportation	55,130	261,523	389,396
5000s	Professional Services / Contracts + Indirect	2,183,288	2,738,056	3,585,444
6000s	Equipment			
	TOTAL EXPENDITURES	\$ 10,022,453	\$ 11,167,654	\$ 12,895,836
	SPED REVENUES	\$ 2,105,935	\$ 2,548,530	\$ 2,744,734
	Net District Contribution	\$ 7,916,518	\$ 8,619,123	\$ 10,151,102
\$ Increase in Expenditures from Year to Year		607,459	1,145,201	1,728,183
% Increase in Total SPED Expenditures		6.5%	11.4%	15.5%
\$ Increase in Net District Contribution		645,422	702,606	1,531,979
% Increase in Net District Contribution		8.9%	8.9%	17.8%
% increase in SPED Salaries & Benefits		2.9%	5.1%	9.3%
% Increase in SPED Contracts		29.3%	25.4%	30.9%

Breakdown by Program: PUSD Athletics

Title IX Task Force - Budget Update - summarized by Liz Arney

The district has five internal accounts that they use to fund sports at PHS. (#s below are for 2022-23)

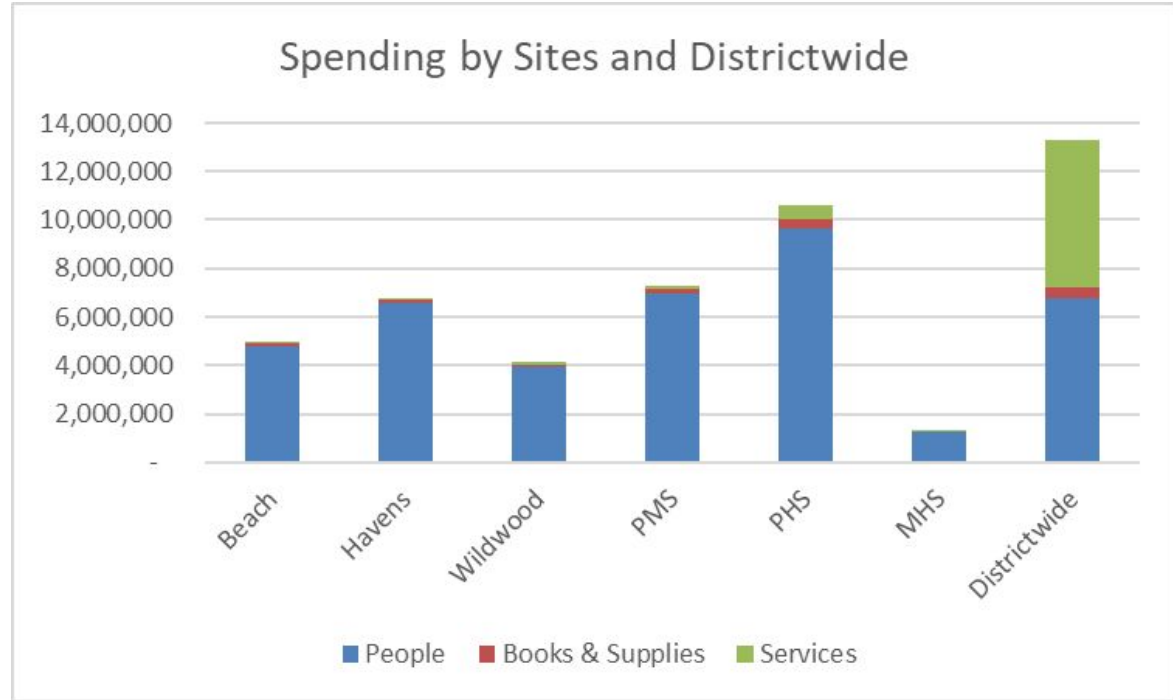


Breakdown by Site

Most spending at sites is in the salaries and benefits of employees.

Districtwide spending includes the insurance, utilities, transportation, and other non-personnel costs to run the District.

Employees who serve the entire district include psychologists and SLP specialists, technology support, business services, and maintenance.



Budget Adjustments made in 2023-24 to get us to where we are now

	Adjustments	Amount
Certificated Staffing	<i>Reduce Counseling (added for COVID)</i>	\$100,000
	<i>Reduce MTSS TOSAs by 1.0 FTE</i>	125,000
	<i>Reduce District TOSA (differentiation spec.) .6 FTE</i>	75,000
	<i>Secondary Staffing Reductions due to enrollment</i>	375,000
Classified Staffing	<i>Eliminate Health Coordinators 2.0 FTE</i>	120,000
	<i>Reduce Extra Library Aide .56 FTE</i>	40,000
	<i>Reduce 1.0 FTE in IT</i>	85,000
District Office	<i>Eliminate Director Position</i>	200,000
One-Time Costs	<i>After-School Tutoring Program</i>	50,000
	<i>Election Costs (only savings in 23-24)</i>	130,000
	<i>SPED Out-Placements - return to PUSD</i>	450,000
	<i>Other one-time expenses</i>	100,000
12-15% Reduction to Discretionary Budgets	<i>District Office budget reductions</i>	90,000
	<i>Site budget reductions</i>	30,000
Other Budget Adjustments	<i>Transportation Revenue (2022-23)</i>	150,000
	<i>Facilities Rental Fees</i>	50,000
	<i>Athletics Revenues</i>	25,000
	Total Adjustments Identified	\$2,195,000

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