



# **Budget Advisory Committee 2024-25**

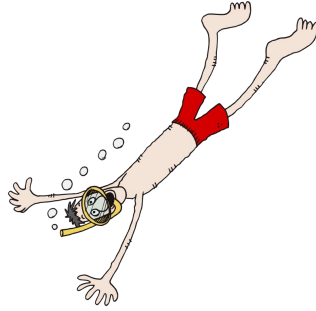
Deep Dive into Expenditures  
November 14, 2024

# Agenda

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



# DEEP DIVE INTO EXPENDITURES

Purpose of Today's Meeting:

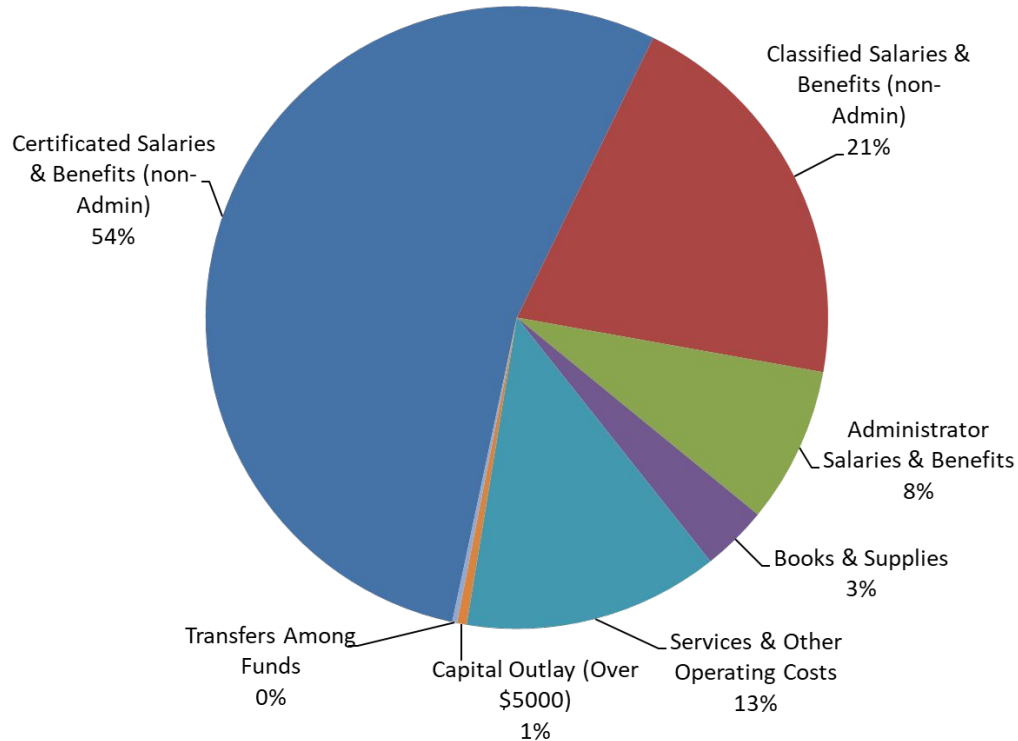
What is the District spending its money on?

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 or parent donations (eg, 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.

# 2024-25 Expenditures



- Approximately 83% 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

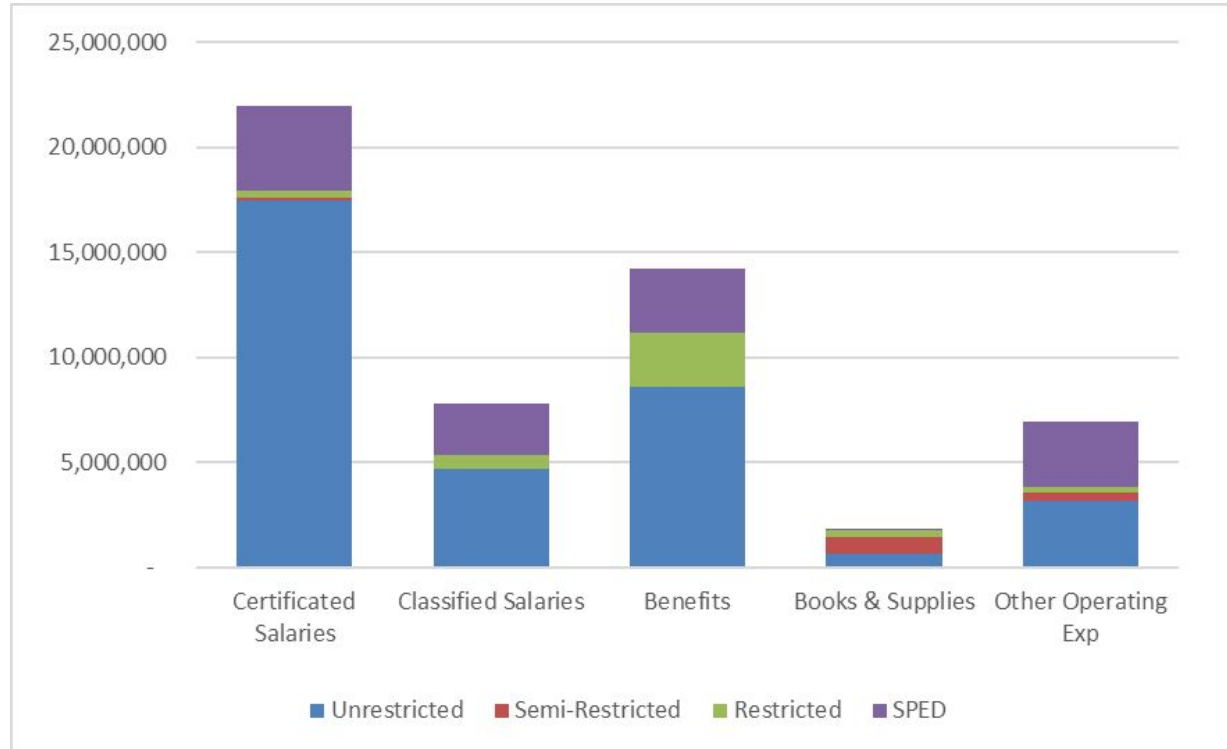
Expenditures	Amount	%
Certificated Salaries & Benefits (non-Admin)	\$ 29,064,020	54%
Classified Salaries & Benefits (non-Admin)	11,105,447	21%
Administrator Salaries & Benefits	4,365,141	8%
Books & Supplies	1,841,952	3%
Services & Other Operating Costs	6,953,638	13%
Capital Outlay (Over \$5000)	269,306	1%
Transfers Among Funds	134,760	0%
Total Expenditures	\$ 53,734,264	100%

# Expenditures by Funding Restrictions

65% of spending is from unrestricted sources.

3% is from semi-restricted sources (PEF, etc.)

32% is restricted, of which most - 24% - is for special education.





# 1000s Salaries - Certificated

	Teachers	School Counselors	Librarians	Support Services (Nurse, SLP, Psychologist)	Administrators
# of FTE	154.38	9.32	2.8	12.5	10.4
Salary Range per Schedule	\$68,494 - \$126,918	\$68,494 - \$135,936	\$68,494 - \$129,757	\$68,494 - \$145,392	\$133,819 - \$181,695
Average Salary	\$102,154	\$106,738	\$113,437	\$118,689	\$175,253
Days/year	185 190 SPED, Site Techs	185 Elem 195 Sec	185 Elem 190. Sec	185 Nurse, SLP 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	Oc.Ther.& Health Clerk	Admin. Support	Custodians & Grounds	Business, IT, Eng. Lab	Maint./ Theater Tech	Food Services	Admin- istrators
# of FTE	71.29	3.00	19.58	17.35	11.09	4.05	6.88	8.90
Salary Range per Schedule	\$28,429- \$54,014	\$48,783 - \$121,259	\$32,876 - \$94,031	\$47,126 - \$91,893	\$53,496 - \$108,338	\$59,444 - \$103,503	\$34,262 - \$70,948	\$70,567 - \$179,824
Average Salary	\$35,507	\$77,553	\$69,002	\$60,502	\$70,543	\$82,277	\$41,841	\$119,977
Hours/week	30 Elem, PMS 31.25 Sec	37.5	37.5	40	37.5	40	37.5	40
Paid days/year	207-216	185 (OT) 238 (HC)	207/220/ 238 Sites 260 DO	260	238 Sites 260 DO	260	220	205-225

## Notes:

- The salary ranges and average salary are based on 1.0 FTE; Positions from all funds are included
- Paid days per year include holidays and vacation.

## 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 1.15% each year

STEP	COLUMN	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.	
	A	B	Daily Rate	C	Daily Rate	D	Daily Rate	E	Daily Rate	F	Daily Rate
1	D	68,494	370.24	71,625	387.16	74,759	404.10	77,886	421.01	81,024	437.97
	E										
2	L	68,494	370.24	71,625	387.16	74,759	404.10	77,886	421.01	81,024	437.97
	E										
3	T	68,494	370.24	71,625	387.16	74,759	404.10	77,886	421.01	81,024	437.97
	E										
4	D	68,494	370.24	71,625	387.16	74,759	404.10	77,886	421.01	81,024	437.97
5	J	68,494	370.24	71,625	387.16	74,759	404.10	77,886	421.01	81,024	437.97
	U										
6	N	71,625	387.16	74,759	404.10	77,886	421.01	81,024	437.97	84,149	454.86
	E										
7		74,759	404.10	77,886	421.01	81,024	437.97	84,149	454.86	87,279	471.78
	2001										
8		77,886	421.01	81,024	437.97	84,149	454.86	87,279	471.78	90,407	488.69
9		81,024	437.97	84,149	454.86	87,279	471.78	90,407	488.69	93,547	505.66
10				87,279	471.78	90,407	488.69	93,547	505.66	96,682	522.61
11						93,547	505.66	96,682	522.61	99,812	539.53
12						96,682	522.61	99,812	539.53	102,938	556.42
14										105,884	572.35
16										108,831	588.28
18										111,778	604.21
20										114,728	620.15
22										117,674	636.08
24										120,625	652.03
25										123,578	667.96

# Cost of 1% of Salary Increase

	Salaries	Salary Driven Benefits	Total
<b>APT:</b>	\$18,559,472	\$4,138,762	<b>\$22,698,234</b>
<b>1%</b>	\$ 185,595	\$ 41,388	<b>\$ 226,982</b>
<b>APT FTE:</b>	176.20		
<b>CSEA:</b>	\$ 6,632,384	\$ 2,417,504	<b>\$ 9,049,888</b>
<b>1%</b>	\$ 66,324	\$ 24,175	<b>\$ 90,499</b>
<b>CSEA FTE:</b>	137.24		
<b>APSA:</b>	\$ 2,890,422	795,657	<b>\$ 3,686,079</b>
<b>1%</b>	\$ 28,904	\$7,657	<b>\$ 36,861</b>
<b>APSA FTE:</b>	19.30		
<b>TOTAL 1%</b>			<b>\$ 354,342</b>

# 3000s Statutory Benefits - Employer Portion

Certificated		Classified	
STRS Pension	19.10%	PERS Pension	27.05%
State Unemployment Ins	0.05%	State Unemployment Ins	0.05%
Medicare	1.45%	Medicare	1.45%
Worker's Compensation	1.70%	Worker's Compensation	1.70%
Social Security	0.00%	Social Security	6.20%
<b>Total</b>	<b>22.30%</b>	<b>Total</b>	<b>36.45%</b>

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

Avg Salary	\$102,157
+ 22.30%	<u>\$22,781</u>
=	\$124,938
+ 2-party Health*	<u>\$18,125</u>
=	\$143,063

*\*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
  - District fully covers High Deductible Health Plan premium for CSEA & APSA
- Total Cost to District: **\$4,375,000**

2025 District Payments - APT & APSA			
	Kaiser	Dental	Total
1-Party	\$9,200	\$587	\$9,787
2-Party	\$18,125	\$1,171	\$19,296
Family	\$25,650	\$1,661	\$27,311
In Lieu			\$2,800

2025 District Payments - CSEA			
	Kaiser	Dental	Total
1-Party	\$9,350	\$587	\$9,937
2-Party	\$18,350	\$1,171	\$19,521
Family	\$25,825	\$1,661	\$27,486
In Lieu			\$2,800

# 3000s Health Benefits - Employee Portion

2025 Annual Employee Payments - APT /APSA				
	Kaiser High	Kaiser Low	Kaiser Base	Kaiser HDHP
1-Party	\$2,458	\$1,915	\$1,620	\$252 / \$0
2-Party	\$5,190	\$4,105	\$3,514	\$780
Family	\$7,341	\$5,806	\$4,970	\$1,100

2025 Annual Employee Payments - CSEA				
	Kaiser High	Kaiser Low	Kaiser Base	Kaiser HDHP
1-Party	\$2,308	\$1,765	\$1,470	\$0
2-Party	\$4,965	\$3,880	\$3,289	\$555
Family	\$7,166	\$5,631	\$4,795	\$925

- The employee payment toward health is not a district expense, but is provided for additional context.
- Employees pay from \$0 to \$667 per month (2025 rates).
- Annual employee costs starting 1/1/2025 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 2024-25.



## 4000s Books and Supplies

Books & Supplies	Unrestricted	Semi-Restricted	Restricted	Total
Materials & Supplies	\$188,433	\$557,818	\$97,430	\$843,681
Books	134,671	100,333	166,781	401,785
Equip. (over \$500)	76,941	93,694	23,539	194,174
Computers & Supplies	153,588	0	3,850	157,438
Custodial Supplies	125,000		0	125,000
Bldgs, Grounds, Vehicles	3,000	74	104,000	107,074
Testing materials	2,800	0	10,000	12,800
<b>TOTAL</b>	<b>\$684,433</b>	<b>\$751,919</b>	<b>\$405,600</b>	<b>\$1,841,952</b>

# 5000s Services and Other Operating Expenses

Services & Other Op. Exp.	Unrestricted	Semi-Restricted	Restricted	Total
SPED Contracts	\$390,000	\$0	\$2,748,182	\$3,138,182
Contracts for Services	720,178	352,524	80,430	1,153,132
Utilities	797,000		0	797,000
Comm/Data/ Internet	587,171	17,891	6,708	611,770
Insurance	549,556	0	0	549,556
Legal, Audit, Election, Ads	248,657	131	10,000	258,788
Rentals & Repairs – Equip, Facilities, Copiers, Buses	52,237	16,448	126,000	194,685
Travel & Conf, Mbrshps	121,093	29,449	17,212	167,754
Students / Athletics	70,900	11,871	0	82,771
<b>TOTAL</b>	<b>\$3,536,792</b>	<b>\$428,314</b>	<b>\$2,988,532</b>	<b>\$6,953,638</b>

# Examples of Professional Services Contracts

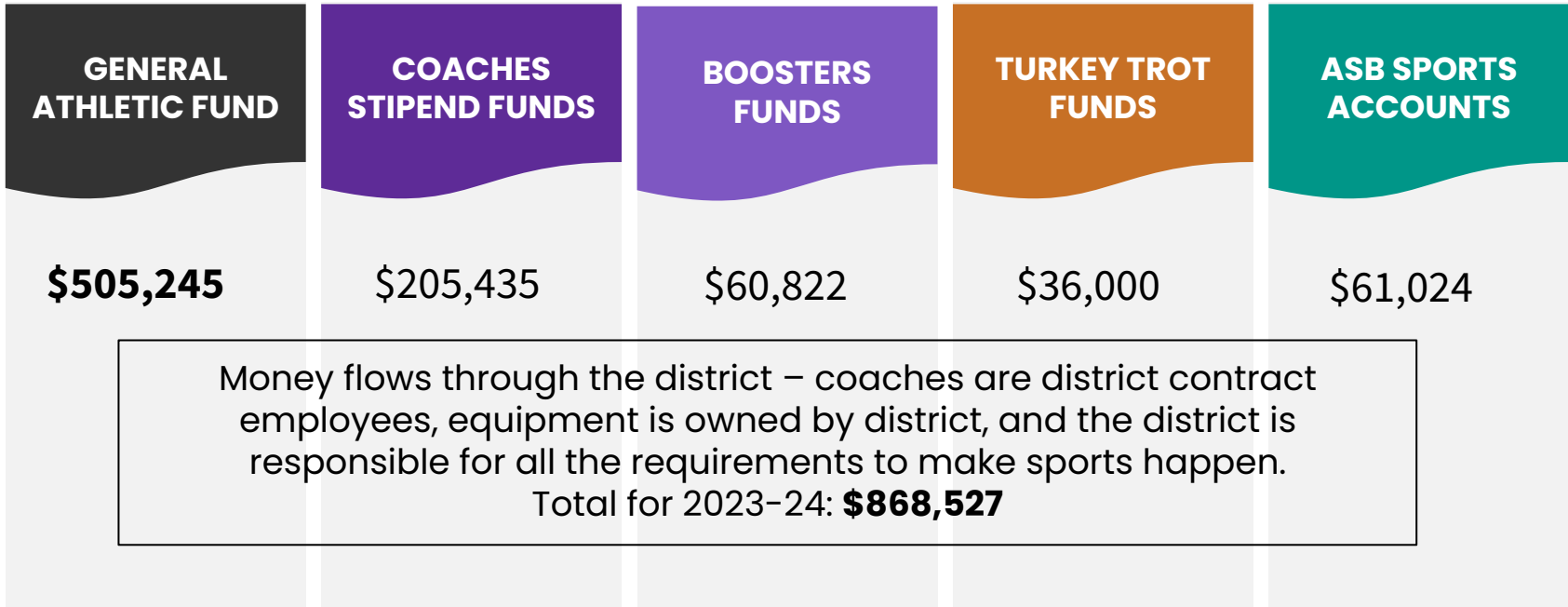
Description (from 2023-24 Expenditures)	Amount
Fee to Alameda County to Collect Parcel Taxes	<b>\$236,559</b>
Athletic Trainer (pd by contract)	<b>\$84,369</b>
Alder Residency Program (stipends for intern teachers)	<b>\$78,000</b>
City of Piedmont for Crossing Guards	<b>\$64,739</b>
Pool rental for Water Polo & Swimming	<b>\$38,666</b>
CCOE for Teacher Induction	<b>\$15,750</b>
<b><i>Subtotal of sample of contracts from Unrestricted</i></b>	<b><i>\$518,083</i></b>

# Breakdown by Program - SPED

		2021-22	2022-23	2023-24
	Expenditures:	Actual	Actuals	Actuals
	Salaries & Benefits	\$ 8,132,827	\$ 9,103,913	\$ 8,964,805
4000s	Books and Supplies	35,248	30,712	29,564
5000s	SPED Transportation	261,523	389,396	337,887
5000s	Professional Services / Contracts + Indirect	2,738,056	3,675,222	2,801,566
	<b>TOTAL EXPENDITURES</b>	<b>\$ 11,167,654</b>	<b>\$ 13,199,244</b>	<b>\$ 12,133,821</b>
	<b>SPED REVENUES</b>	<b>\$ 2,548,530</b>	<b>\$ 2,744,734</b>	<b>\$ 3,100,584</b>
	<b>Net District Contribution</b>	<b>\$ 8,619,123</b>	<b>\$ 10,454,510</b>	<b>\$ 9,033,238</b>
	\$ Increase in Expenditures from Year to Year	1,145,201	2,031,590	(1,065,422)
	% Increase in Total SPED Expenditures	11.4%	18.2%	-8.1%
	\$ Increase in Net District Contribution	702,606	1,835,387	(1,421,272)
	% Increase in Net District Contribution	8.9%	21.3%	-13.6%
	% Increase in SPED Contracts	25.4%	34.2%	-23.8%

# Breakdown by Program: PUSD Athletics

The district has five internal accounts that they use to fund sports at PHS.  
(#s below are for 2023-24)



# 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

# Acknowledgements

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

## **Fiscal**

Upexa Captan

Julie Kim

Denise Mandap

Jennifer Stahl

Shamaree Worley

## **HR**

Suzanne Binder

Kim Randlett

## **Payroll**

Cherrie Deangkinay

Cindy Sivilaythong