



Budget Advisory Committee 2025-26

Deep Dive into Expenditures
November 13, 2025

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:

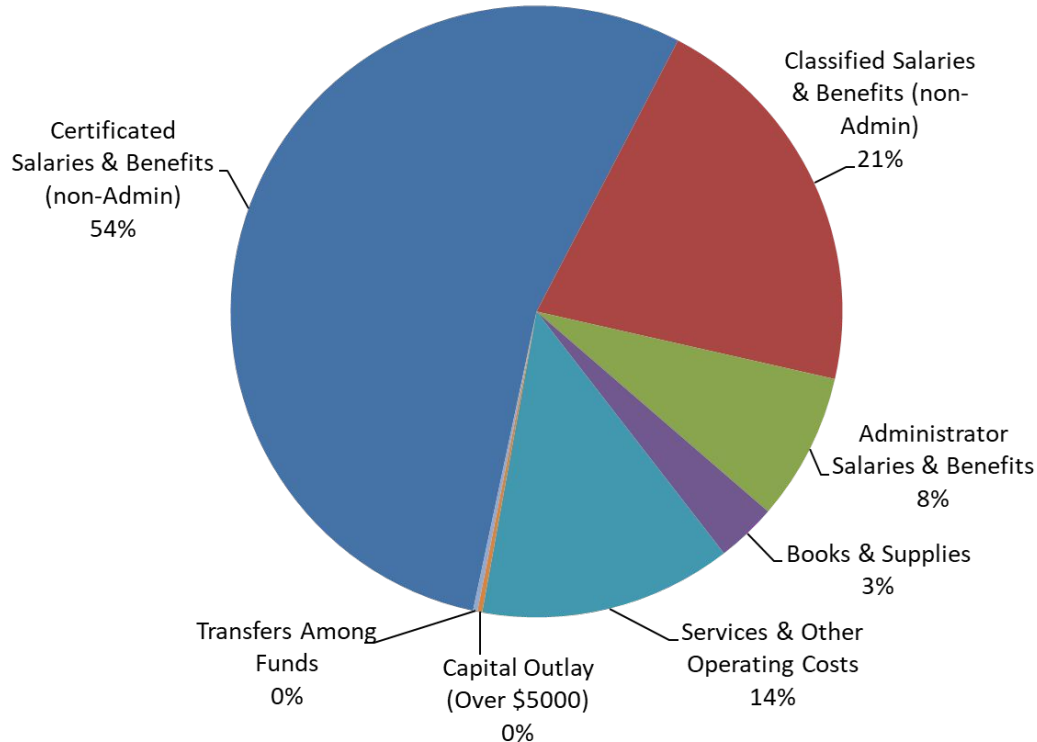
What is the District spending its money on?

How does it all add up to over \$57 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.

2025-26 Expenditures



- Approximately 83% of the budget is salaries and benefits.
- Salaries & Benefits are shown together for each employee group.
- Most reports show Benefits separately and combine salaries for Admin w/ Cert or Class

General Fund Expenditures

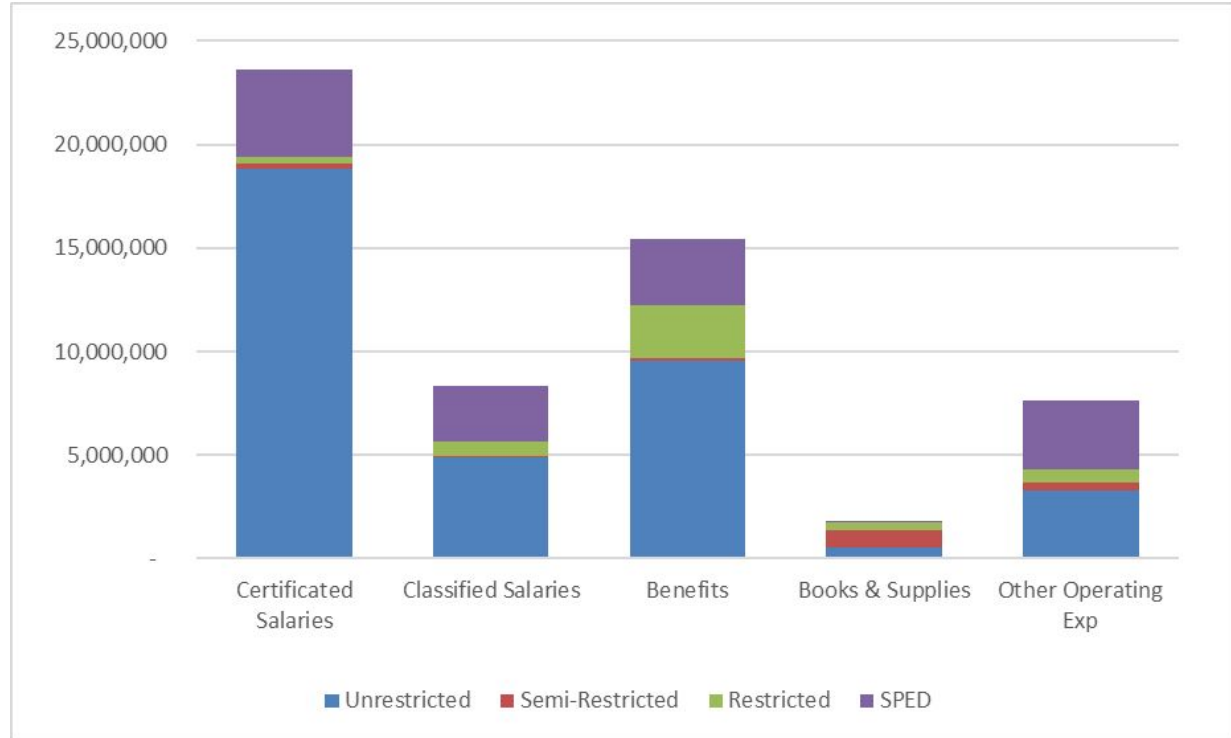
SACS	Expenditures	Amount	%
1000	Certificated Salaries & Benefits (non-Admin)	\$ 31,018,992	54%
2000	Classified Salaries & Benefits (non-Admin)	11,927,302	21%
3000	Administrator Salaries & Benefits	4,453,294	8%
4000	Books & Supplies	1,809,809	3%
5000	Services & Other Operating Costs	7,617,493	13%
6000	Capital Outlay (Over \$5000)	145,636	0%
7000	Transfers Among Funds	131,809	0%
	Total Expenditures	\$ 57,104,334	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 (exclude Supt & Asst Supt)
# of FTE	159.43	8.32	2.9	13.4	10.4
Salary Range per Schedule	\$71,576 - \$132,629	\$71,576 - \$142,053	\$71,576 - \$135,596	\$71,576 - \$151,934	\$163,979 - \$203,390
Average Salary	\$107,080	\$114,798	\$119,172	\$123,509	\$186,360
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	73.64	3.20	19.71	18.50	12.09	4.35	6.88	8.40
Salary Range per Schedule	\$29,716- \$56,443	\$50,978- \$126,715	\$40,282 - \$105,510	\$49,247 - \$96,028	\$55,903 - \$113,214	\$62,119 - \$108,160	\$35,804 - \$74,140	\$73,742 - \$187,916
Average Salary	\$36,679	\$84,791	\$72,759	\$66,309	\$73,562	\$83,702	\$41,105	\$131,167
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

[illegible]

Cost of 1% of Salary Increase

	Salaries	Salary Driven Benefits	Total
APT:	\$ 20,159,735	\$ 4,463,365	\$ 24,623,100
1%	\$ 201,597	\$ 44,634	\$ 246,231
APT FTE:	184.05		
CSEA:	\$ 7,187,598	\$ 2,591,129	\$ 9,778,727
1%	\$ 71,876	\$ 25,911	\$ 97,787
CSEA FTE:	138.37		
APSA:	\$ 2,772,747	729,979	\$ 3,502,726
1%	\$ 27,727	\$ 7,300	\$ 35,027
APSA FTE:			

3000s Statutory Benefits - Employer Portion

Certificated		Classified	
STRS Pension	19.10%	PERS Pension	26.81%
State Unemployment Ins	0.05%	State Unemployment Ins	0.05%
Medicare	1.45%	Medicare	1.45%
Worker's Compensation	1.54%	Worker's Compensation	1.54%
Social Security	0.00%	Social Security	6.20%
Total	22.14%	Total	36.05%

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

Avg Salary	\$107,080
+ 22.14%	<u>\$23,708</u>
=	\$130,788
+ 2-party Health*	<u>\$19,296</u>
=	\$150,084

**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 Single-Party High Deductible Health Plan premium for all employees.
- Total Cost to District: **\$5,166,980**

2026 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

2026 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

- For 2026, the District is offering a wider range of medical insurance providers for employees to choose from. The employee portion of the payment is shown below in both annual and monthly. This is not a District expenses but is provided for additional context.

2026 Employee Rates - APT & APSA Annual										
	Kaiser HDHP	Kaiser Base	Kaiser Low	Kaiser High	Anthem HDHPs	Anthem PPO 90	Anthem PPO 80	Anthem Indemnity	Anthem Wellness	Vision
1-Party	0	3,607	3,957	4,599	0	7,336	2,658	1,635	576	135
2-Party	4,253	7,489	8,189	9,473	0	11,721	3,277	3,534	0	210
Family	6,014	10,594	11,584	13,401	0	17,463	5,266	3,593	0	332

2026 Employee Rates - APT Monthly (11 Months)										
	Kaiser HDHP	Kaiser Base	Kaiser Low	Kaiser High	Anthem HDHPs	Anthem PPO 90	Anthem PPO 80	Anthem Indemnity	Anthem Wellness	Vision
1-Party	0	328	360	418	0	667	242	149	52	12
2-Party	387	681	744	861	0	1,066	298	321	0	19
Family	547	963	1,053	1,218	0	1,588	479	327	0	30

3000s Health Benefits - Employee Portion

- Because the District's contribution is higher, CSEA employees pay less than APT, and depending on the position, pay over 11 or 12 months.

2026 Employee Rates - CSEA Annual										
	Kaiser HDHP	Kaiser Base	Kaiser Low	Kaiser High	Anthem HDHPs	Anthem PPO 90	Anthem PPO 80	Anthem Indemnity	Anthem Wellness	Vision
1-Party	0	3,457	3,807	4,449	0	7,186	2,508	1,485	426	135
2-Party	4,028	7,264	7,964	9,248	0	11,496	3,052	3,309	0	210
Family	5,839	10,419	11,409	13,226	0	17,288	5,091	3,418	0	332

2026 Employee Rates - CSEA Monthly (12 Months)										
	Kaiser HDHP	Kaiser Base	Kaiser Low	Kaiser High	Anthem HDHPs	Anthem PPO 90	Anthem PPO 80	Anthem Indemnity	Anthem Wellness	Vision
1-Party	0	288	317	371	0	599	209	124	35	11
2-Party	336	605	664	771	0	958	254	276	0	17
Family	487	868	951	1,102	0	1,441	424	285	0	28

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 \$374,040 for 2025-26.

4000s Books and Supplies

Books & Supplies	Unrestricted	Semi-Restricted	Restricted	Total
Materials & Supplies	\$159,849	\$654,361	\$200,663	\$1,014,873
Books	95,913	32,433	69,088	197,434
Equip. (over \$500)	105,187	60,690	44,152	210,029
Computers & Supplies*	59,242	97,409	1,704	158,355
Custodial Supplies	120,300	0	0	120,300
Bldgs, Grounds, Vehicles	5,100	0	97,312	102,412
Graduation, Student Travel	1,170	600	4,636	6,406
TOTAL	\$546,761	\$845,493	\$417,555	\$1,809,809

5000s Services and Other Operating Expenses

Services & Other Op. Exp.	Unrestricted	Semi-Restricted	Restricted	Total
SPED Contracts	\$315,000	\$0	\$2,885,634	\$3,200,634
Contracts for Services	799,642	323,024	167,338	1,290,004
Utilities	808,753		4,800	813,553
Comm/Data/ Internet	655,393	18,871	142,344	816,608
Insurance	651,316	0	0	651,316
Legal, Audit, Election, Ads	143,944	0	90,000	233,944
Rentals & Repairs – Equip, Facilities, Copiers	55,228	10,342	306,477	372,047
Travel & Conf, Mbrshps	163,982	28,065	5,819	197,866
Field trip & Athlete Travel	2,250	11,500	27,771	41,521
TOTAL	\$3,595,508	\$391,802	\$3,630,183	\$7,617,493

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

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