Budget Advisory Committee 2026-27

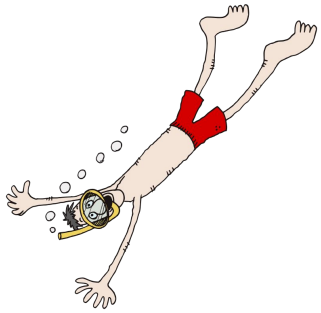
Deep Dive into Expenditures
November 5, 2026

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.



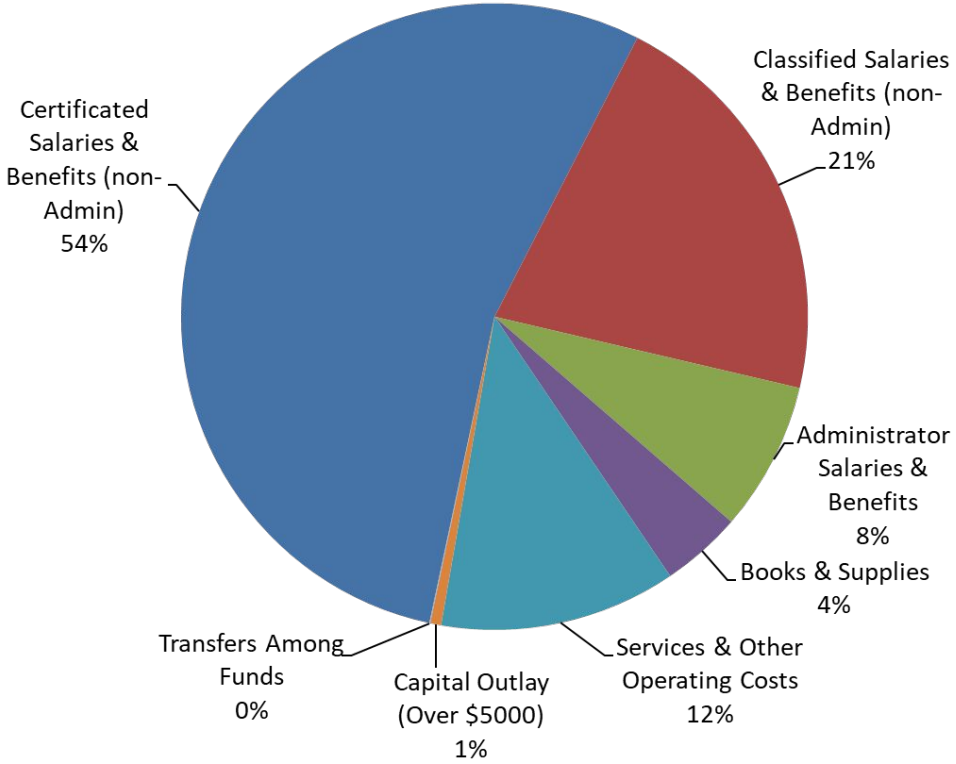
DEEP DIVE INTO EXPENDITURES

Purpose of Today's Meeting:

What is the District spending its money on?

How does it all add up to over $62 million?

2026-27 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

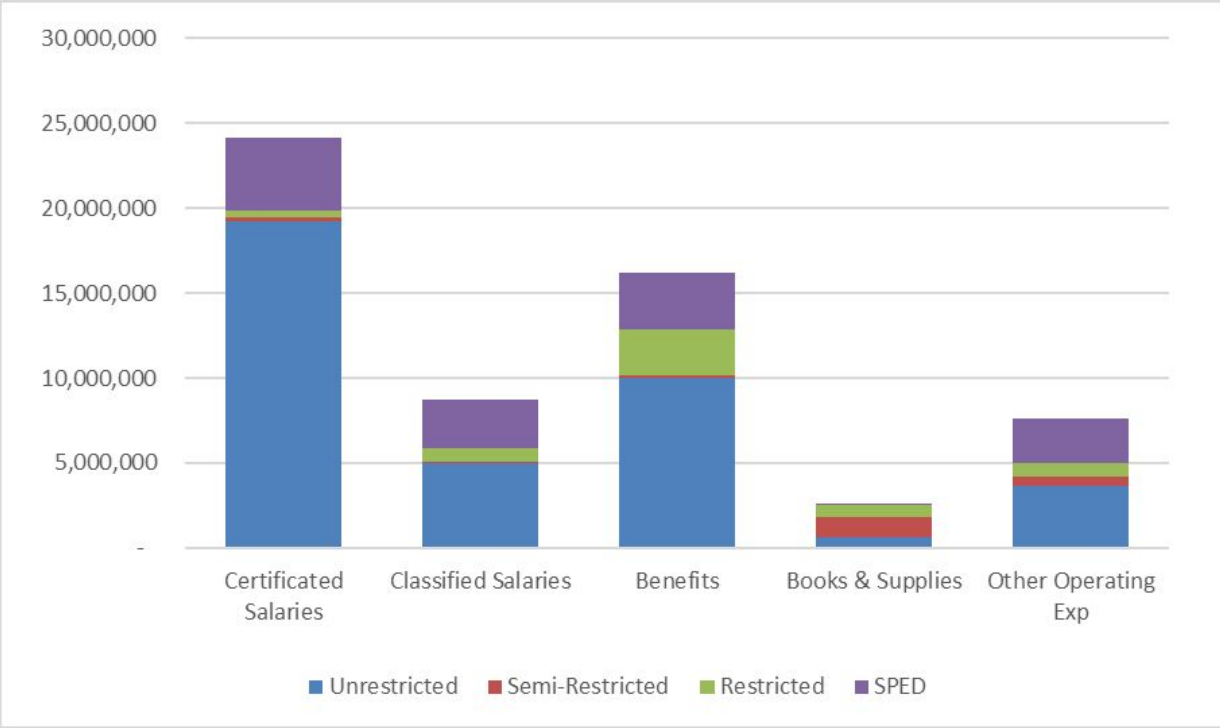
SACS	Expenditures	Amount	%
1000/3000	Certificated Salaries & Benefits (non-Admin)	$ 33,837,890	54%
2000/3000	Classified Salaries & Benefits (non-Admin)	13,188,359	21%
1000/2000/3000	Administrator Salaries & Benefits	4,809,661	8%
4000	Books & Supplies	2,600,511	4%
5000	Services & Other Operating Costs	7,616,875	12%
6000	Capital Outlay (Over $5000)	350,748	1%
7000	Transfers Among Funds	(25,656)	0%
	Total Expenditures	$ 62,378,387	100%

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.

Expenditures by Funding Restrictions

- 65% of spending is from unrestricted sources (blue - includes PEF base grant).
- 4% is from semi-restricted sources (red)
- 32% is restricted, of which most - 22% - is for special education.



1000s Salaries - Certificated

	Teachers	School Counselors	Librarians	Support Services (Nurse, SLP, Psychologist)	Administrators (exclude Supt & Asst Supt)
# of FTE	162.4	8.32	2.9	15.4	10.4
Salary Range per Schedule	$73,723 - $133,796	$73,723 - $147,176	$73,723 $140,485	$73,723 – $156,492	$164,776 - $210,509
Average Salary	$112,672	$123,471	$123,161	$129,703	$187,380
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 & Library Aides	OT.& Behavior Analyst	Admin. Support	Custodians & Grounds	Business, IT	Maint./ Theater Tech / Eng Lab	Food Services	Admin-istrators
# of FTE	83.97	3.70	20.01	18.50	10.30	5.29	6.88	8.40
Salary Range per Schedule	$31,286-$68,658	$87,129-$131,150	$41,692 $109,203	$50,971 - $99,389	$55,903 - $113,214	$64,293 - $111,940	$37,057 - $76,735	$76,323 - $194,493
Average Salary	$34,911	$97,742	$65,948	$63,655	$70,537	$78,187	$41,726	$138,686
Hours/week	30 - 31.25 Paras; 37.5 Lib Asst	37.5	37.5	40	37.5	40	37.5	40
Paid days/year (includes paid holidays)	211-216	185	220-238 Sites 260 DO	260	260	260	220	205-225 (work year)

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 for CSEA employees.

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	A.B. + 1-29 COLUMN B	Daily Rate	A.B. + 30 or M.A. COLUMN C	Daily Rate	A.B. + 45 or A.B. + 30 with M.A. COLUMN D	Daily Rate	A.B. + 60 or A.B. + 45 with M.A. COLUMN E	Daily Rate	A.B. + 75 or A.B. + 60 with M.A. COLUMN F	Daily Rate
1	D	73,723	398.50	77,094	416.72	80,467	434.96	83,833	453.15	87,211	471.41
	E										
2	L	74,461	402.49	77,865	420.89	81,272	439.31	84,671	457.68	88,083	476.12
	E										
3	T	75,205	406.51	78,643	425.10	82,084	443.70	85,518	462.26	88,963	480.88
	E										
4	D	75,957	410.58	79,430	429.35	82,905	448.14	86,373	466.88	89,853	485.69
5	J	76,717	414.69	80,224	433.64	83,734	452.62	87,237	471.55	90,752	490.55
	U										
6	N	77,484	418.83	81,026	437.98	84,572	457.14	88,109	476.27	91,659	495.45
	E										
7		80,467	434.96	83,833	453.15	87,211	471.41	90,574	489.59	93,943	507.80
	2001										
8		83,833	453.15	87,211	471.41	90,574	489.59	93,943	507.80	97,310	526.00
9		87,211	471.41	90,574	489.59	93,943	507.80	97,310	526.00	100,689	544.27
10				93,943	507.80	97,310	526.00	100,689	544.27	104,064	562.51
11						100,689	544.27	104,064	562.51	107,433	580.72
12						104,064	562.51	107,433	580.72	110,797	598.91
13										112,459	607.89
14										114,146	617.01
15										115,859	626.26
16										117,596	635.66
17										119,360	645.19
18										121,151	654.87
19										122,968	664.69
20										124,813	674.66
21										126,685	684.78
22										128,585	695.05
23										130,514	705.48
24										132,471	716.06
25										133,796	723.22

Cost of 1% of Salary Increase

	Salaries	Salary Driven Benefits	Total
APT:	$ 21,682,772	$ 4,809,239	**$ 26,492,011**
1%	$ 216,828	$ 48,092	**$ 264,920**
APT FTE:	188.82		
CSEA:	$ 7,217,667	$ 2,575,264	**$ 9,792,931**
1%	$ 72,177	$ 25,753	**$ 97,929**
CSEA FTE:	148.65		
APSA:	$ 2,854,553	751,947	**$ 3,606,500**
1%	$ 28,546	$ 7,519	**$ 36,065**
APSA FTE:	16.80		
TOTAL 1%			**$ 398,914**

~ $400,000

Salary Increases in Place

3 Year Agreements Approved by Board in June 2026:

2026-27	**3.0%**	APT (plus other adjustments to compensation)
	3.5%	CSEA and APSA
2027-28*	**3.0%**	**All three groups**
2028-29*	**3.0%**	**All three groups**

** Agreements allows for an add'l .5% increase per year if statutory COLA exceeds 4.5%*

3000s Statutory Benefits - Employer Portion

Certificated		Classified	
STRS Pension	19.10%	PERS Pension	26.40%
State Unemployment Ins	0.05%	State Unemployment Ins	0.05%
Medicare	1.45%	Medicare	1.45%
Worker's Compensation	1.58%	Worker's Compensation	1.58%
Social Security	0.00%	Social Security	6.20%
Total	**22.18%**	**Total**	**35.68%**

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

Avg Salary	$112,672
+ 22.18%	$24,991
=	$137,663
+ 2-party Health*	$23,549
=	$161,212

**Health benefits are covered on next 2 slides.*

3000s Health Benefits - District Portion

- The District contribution towards medical, dental and vision (no contribution) are capped,however:
    - Of the 12 Health Plan Options offered, **the District contribution covers the entire premium** for all but three Anthem PPOs, and the Kaiser High plan.
- Employees that “opt out” of district coverage receive $2,800
- Total Budget (will adjust at 1st Interim): **$5,239,276**

Coverage Level	Medical 2027	Dental 2027 (total cost paid by District)	Total District Contribution 2027
1-Party	$11,189	$587	$11,776
2-Party	$22,378	$1,171	$23,649
Family	$31,664	$1,661	$33,325

3000s Health Benefits - Employee Portion

- For 2027, the District is offering all 12 of the options available through our plan provider, CSEBO.
- For CSEA members participating in high deductible plans (CDHPs), the District's contribution that is unspent on the premium can be deposited to a Health Savings Account (HSA), which is why we offer so many CDHP plans this year.

Coverage	Kaiser	Kaiser	Kaiser	Kaiser	Kaiser	Anthem	Anthem	Anthem	Anthem	Anthem	Anthem	Anthem
Level	HMO 10 (High)	HMO 30 (Low)	CDHP 90	CDHP 80	CDHP 60	PPO 90	PPO 80	Indemnity PPO	Wellness PPO	CDHP PPO 903	CDHP PPO 803	CDHP PPO 603
1-Party	**$37**	$0	$0	$0	$0	**$625**	**$184**	**$97**	$0	$0	$0	$0
2-Party	**$74**	$0	$0	$0	$0	**$946**	**$151**	**$193**	$0	$0	$0	$0
Family	**$105**	$0	$0	$0	$0	**$1,421**	**$273**	**$139**	$0	$0	$0	$0

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 $295,539 for 2026-27.

4000s Books and Supplies

Books & Supplies	Unrestricted	Semi-Restricted	Restricted	Total
Materials & Supplies	$199,428	$972,611	$442,962	$1,615,001
Books	155,475	19,647	61,100	236,222
Equip. (over $500)	101,013	41,424	61,826	204,263
Computers & Supplies	27,503	175,000	1,750	204,253
Custodial Supplies	154,400	0	0	154,400
Bldgs, Grounds, Vehicles	14,860	0	146,012	160,872
Graduation & Testing Mat.	5,500	0	20,000	25,500
TOTAL	$658,179	$1,208,682	$733,650	$2,600,511

5000s Services and Other Operating Expenses

Services & Other Op. Exp.	Unrestricted	Semi-Restricted	Restricted	Total
SPED Contracts	$0	$429,219	$2,020,541	$2,449,760
Contracts for Services	1,011,726	354,245	124,483	1,490,454
Utilities	888,250	0	5,900	894,150
Comm/Data/ Internet	722,725	16,302	136,413	875,440
Rentals/Repairs–Equip, Facilities, Copiers	73,780	2,250	556,400	632,430
Insurance	509,150	0	0	509,150
Legal, Audit, Election, Ads	190,994	0	155,000	345,994
Field trip & Athlete Travel	101,425	134,000	500	235,925
Staff Travel & Conf, Mbrshps	154,847	23,125	5,600	183,572
TOTAL	**$3,652,897**	**$959,141**	**$3,004,837**	**$7,616,875**

Details on Contracts for Services (2025-26)

In 2025-26, the District's ten top vendors were either for SPED services or facilities projects.

* Most facilities projects were funded with One-Time State funds.

Contractor / Vendor	Expense Type	2025-26
PINE HEALTH, LLC	SPED	$ 628,888
PARAMOUNT ELEVATOR CORPORATION	Facilities *	$ 492,248
BLAZERWORKS, LLC	SPED	$ 406,946
THE HELIX SCHOOL	SPED	$ 361,400
JAVED A. KHAN DBA: CARWAN LLC	SPED	$ 225,230
MATRIX HG, INC.	Facilities *	$ 217,180
ROSS RECREATION EQUIPMENT INC.	Playstructure	$ 216,188
CITY OF PIEDMONT	Crossing Guards & Election	$ 177,899
CADENCE TEAM, INC.	Computer Server Switch *	$ 171,810
AMERICAN ASPHALT REPAIR AND RESURFACING CO.	Facilities *	$ 157,855

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
  - 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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