



# Transferring Funds from Fund 20 to Fund 01 & Use of Covid Funds

Berkeley Unified School District  
September 8, 2021



In Tonight's the Board is requested to approve:

1. Transfer of \$2.3 million from Fund 20 (Special Reserve Fund for Post-Employment Benefits)
2. Use of COVID funds for identified expenditures

# Background

Identified need to pay for operational expenses for 2021-22, to ensure the health and safety of students and staff as we return to in-person instruction

In-person instruction requires additional staff to offer an independent study program

Staffing challenges require the need for additional subs, and an increase in the sub's daily rates

# Background operational expenses

## Health and safety costs

Implementing testing and contact tracing for staff and students

## Staffing

Independent study requires 6 FTE

Roving Subs 10 FTE

Covid support staff at BHS 1 FTE

# Background

The District has also identified costs for Non Covid- Related expenses for 2021-22 including -

- Ed services contracts for programs

- Contracts for after-school program and HS Athletics

- Goal Development

- Project manager re IT upgrades and operations

- Expanded workflow for HR/Business Services system

# Summary of Expenses

<u>Expense</u>	<u>Covid Funds</u>	<u>Fund 20</u>
Testing	\$210,000	\$420,000
Contact tracing	\$522,500	\$24,000
Staffing		
Sub rate increase to \$225/day		\$205,000
Roving subs (10 FTE)		\$300,000
Staffing Independent Study		\$630,000
BHS support (1 FTE)		\$155,000
Sub- Total Covid Related	\$732,000	\$1,734,000

# Summary of Expenses

<u>Expense</u>	<u>Covid Funds</u>	<u>Fund 20</u>
Ed Services Contracts		\$200,000
Coaching Boys Into Men		\$40,000
Afterschool support - (ELO funded)*	\$100,000*	
Goal Development		\$60,000
Support for IT upgrades and paperless environment		\$174,000
Sub- Total Non-Covid Related Expenses	\$100,000	\$474,000
Total Expenses	\$832,000	\$2,208,000

\* while this expense is not as a result of Covid it qualifies for COVID funding

# Summary of Fund Balances

	<u>Covid Funds</u>	<u>Fund 20</u>
Beginning Balance	\$1,100,000	\$6,512,064
Additional Expenses stipends	< 268,000>	
Reduction in planned transfer		\$1,200,000
Current expenses	<832,000>	<\$2,208,000>
Balances	\$0	\$5,404,064

# Background Fund 20

Established in 2015, \$416,000 from sale of surplus real property (Hillside)

For post employment benefits other than pensions

Records revenue and expenses for retiree health benefits

Rate reduced to .9%

Balance \$5 million

The background of the slide is a faded photograph of a multi-story building with a balcony, partially obscured by the branches and leaves of a large tree on the left. The text is overlaid on this image.

## For Board Action:

Approve transfer of \$2.3 million from Fund 20

Use \$.8 million of Covid funds for additional expenditures

BERKELEY ARTS MA  
2015 VIRGINIA