



**Berkeley Public Schools Educational
Excellence Act of 2006
(BSEP/Measure A)**

**First Interim
FY 2015-16**

**BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
CLASS SIZE REDUCTION (Measure A, Resource 0841)**

**Revenue and Expenditures
Comparison Report FY 2015/16
First Interim Budget**

Purpose

Sixty-six percent (66%) of the available revenues of this measure *shall be dedicated annually to reducing class sizes at all K-12 schools, expanding course offerings at all secondary schools and providing counseling services at each of the District's middle schools.*

Budget Managers: Donald Evans, Superintendent
Pasquale Scuderi, Assistant Superintendent for Educational Services

	Unaudited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	1st Interim Budget 2015/16 As of 10/31/15	1st Interim Budget vs. Adopted Budget As of 10/31/15
REVENUE				
Revenue	16,100,054	16,118,873	16,118,873	0 (a)
BSEP Contribution to General Fund	(12,430,093)	(12,830,900)	(12,830,900)	0 (b)
BSEP Direct Support	(392,651)	(393,800)	(393,800)	0 (c)
BSEP Substitute Compensation	(240,798)	(241,100)	(241,100)	0 (b)
NET REVENUE	3,036,512	2,653,073	2,653,073	0
EXPENDITURES				
Certificated Monthly Salaries	1,313,518	1,137,868	1,142,027	4,159 (d)
Certificated Counselors Salaries	386,397	397,607	393,448	(4,159) (d)
Employee Benefits	448,661	444,498	444,498	0 (d)
Unallocated Reserve	0	0	0	0
Indirect Costs	1,098,315	1,010,154	1,010,154	0
TOTAL EXPENDITURES	3,246,891	2,990,127	2,990,127	0
NET INCREASE (DECREASE)	(210,379)	(337,054)	(337,054)	0
FUND BALANCE ANALYSIS				
Beginning Fund Balance	556,440	346,061	346,061	0
Net Increase (Decrease) in Fund Balance	(210,379)	(337,054)	(337,054)	0
Ending Fund Balance	346,061	9,007	9,007	0 (a)

Notes

- (a) Prior Year Revenue of \$12,582 to be recognized at Second Interim.
- (b) The BSEP Contribution to the General Fund includes only Class Size Reduction classroom teachers for regular and Special Education and substitutes for those teachers. In FY 2010/11, the BSEP Contribution funded 136.72 FTE for classroom teachers. In FY 2011/12, it funded 130.49 FTE. In FY 2012/13, it funded 127.46 FTE. In 2013/14, it funded 132.34 FTE. In 2014/15 it funded 133.99 FTE. In the Adopted and First Interim budgets for 2015/16, the contribution is based on 137.23 FTE.
- (c) Operational and other costs associated with opening and maintaining additional classrooms.
- (d) In 2015/16, total FTE directly charged to Class Size Reduction includes 7.30 FTE for Program Support, 7.60 FTE for Expanded Course Offerings in the Middle Schools and Berkeley High School, and 4.80 FTE for Middle School Counseling for a total of 19.70 FTE. This is a reduction of 3.7 FTE from the prior year from 3.30 FTE for Literacy Coaches and .40 FTE for Expanded Course Offerings. Literacy Coach funding is provided from other resources in 2015/16.

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
SCHOOL SITE DISCRETIONARY PROGRAM (Measure A, Resource 0852)
Revenue and Expenditures
Comparison Report FY 2015/16
First Interim Budget

Mission Statement

Ten and a quarter percent (10.25%) of the available revenues generated by this measure is *allocated annually as School Discretionary Funds to each K-12 school on a per pupil basis. Existing district preschools shall receive a similar allocation for each full time student. The School Governance Council shall develop recommendations to allocate these revenues for the personnel, service and materials required to deliver effective activities leading to improved student performance.*

Budget Managers: Natasha Beery, Director of BSEP and Community Relations
Valerie Tay, BSEP Program Specialist

	Unaudited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	1st Interim Budget 2015/16 As of 10/31/15	1st Interim Budget vs. Adopted Budget As of 10/31/15
REVENUE	2,500,382	2,503,310	2,505,264	1,954 (a)
EXPENDITURES				
Certificated Salaries	874,278	917,413	941,944	24,531 (b) (c)
Classified Salaries	560,857	556,506	572,256	15,750 (b) (c)
Employee Benefits	372,941	455,720	427,578	(28,142) (b) (c)
Books & Supplies	221,853	60,605	206,275	145,670 (b)
Equipment	14,805	0		0
Unallocated PY Carryover and Reserve	0	173,017	359,826	186,809 (b)
Contracted Services	273,599	210,799	312,255	101,456 (b)
Indirect Costs	165,770	165,478	184,437	18,959 (b)
TOTAL EXPENDITURES	2,484,103	2,539,538	3,004,571	465,033
NET INCREASE (DECREASE)	16,279	(36,228)	(499,307)	(463,079)
FUND BALANCE ANALYSIS				
Beginning Fund Balance	622,999	639,278	639,278	0
Net Increase (Decrease) in Fund Balance	16,279	(36,228)	(499,307)	(463,079) (b)
Ending Fund Balance	639,278	603,050	139,971	(463,079) (b)

Notes

- (a) Increase from Prior Year revenue received in FY 2015/16.
- (b) Total carryover from FY 2014/15 of \$446,074 was posted after the books were closed in September along with \$29,173 of Indirect Cost for a total of \$475,247. Budgets for carryover priorities and other expenses in the Site Plans were set up after carryover was posted.
- (c) Changes in Certificated and Classified salary and benefit expense reflect revisions in Position Control (based on Site Plans) after budget adoption, including placement of employees in open positions. In addition, alternative funding became available for some positions, reducing the use of BSEP funding.

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
MUSIC , VISUAL AND PERFORMING ARTS (Measure A, Resource 0853)
Revenue and Expenditures
Comparison Report FY 2015/16
First Interim Budget

Purpose

Six and a quarter percent (6.25%) of the available revenues generated by this measure *shall be allocated annually to providing quality instructional programs in music and the visual and performing arts for elementary and middle school students. Revenues may be used for, but are not restricted to, providing qualified teachers and staff, professional development in the arts, musical instruments and instructional materials, services and equipment necessary to conduct these programs.*

Budget Managers: Pasquale Scuderi, Assistant Superintendent for Educational Services
Pete Gidlund, VAPA Program Supervisor

	Unaudited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	1st Interim Budget 2015/16 As of 10/31/15	1st Interim Budget vs. Adopted Budget As of 10/31/15
REVENUE				
Revenue	1,524,472	1,526,408	1,527,600	1,192 (a)
Transfers to General Fund (Release Time)	(220,316)	(215,210)	(215,210)	0
NET REVENUE	1,304,156	1,311,198	1,312,390	1,192
EXPENDITURES				
Certificated Salaries	707,311	710,443	707,513	(2,930) (b)
Classified Salaries	49,203	51,887	44,449	(7,438) (b)
Employee Benefits	181,228	213,555	210,839	(2,716) (b)
Instructional Materials/Instruments	90,859	75,000	75,000	0
Equipment	40,542	9,000	9,000	0
Unallocated Reserve	0	24,009	21,014	(2,995)
Conference/Mileage/Instructional Contracts	100,896	100,200	116,200	16,000 (c)
Capital Outlay	0	0	0	0
Indirect Costs	100,384	91,430	91,509	79
TOTAL EXPENDITURES	1,270,423	1,275,524	1,275,524	0
NET INCREASE (DECREASE)	33,733	35,674	36,866	1,192
FUND BALANCE ANALYSIS				
Beginning Fund Balance	168,172	201,905	201,905	0
Net Increase (Decrease) in Account Balance	33,733	35,674	36,866	1,192
Ending Account Balance	201,905	237,579	238,771	1,192

Notes

(a) Increase from Prior Year revenue received in FY 2015/16.

(b) Revisions to salary and benefit projections as staff was hired or placed in open positions.

(c) Budget added for a Middle School arts contract.

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
PUBLIC INFORMATION , TRANSLATION,
P&O COMMITTEE SUPPORT (Measure A, Resource 0854)
Revenue and Expenditures
Comparison Report FY2015/16
First Interim Budget

Purpose

Two percent (2%) of the revenues from this measure shall be utilized *for public information, translation services for District families and support of the Planning and Oversight Committee.*

Budget Manager: Donald Evans, Superintendent

Natasha Beery, Director of BSEP and Community Relations

	Unaudited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	1st Interim Budget 2015/16 As of 10/31/15	1st Interim Budget vs. Adopted Budget As of 10/31/15
REVENUE	497,787	498,419	498,808	389 (a)
EXPENDITURES				
Classified & Certificated Salaries	310,416	342,691	343,288	597 (b)
Employee Benefits	110,208	117,958	118,387	429 (b)
Materials and Supplies	3,247	11,000	11,000	0
Unallocated Reserve	0	9,386	8,360	(1,026) (b)
Equipment	8,307	4,000	4,000	0
Contracted Services	89,298	103,000	103,000	0
TOTAL EXPENDITURES	521,476	588,035	588,035	0
NET INCREASE (DECREASE)	(23,689)	(89,616)	(89,227)	389
FUND BALANCE ANALYSIS				
Beginning Fund Balance	321,538	297,849	297,849	0
Net Increase (Decrease) in Fund Balance	(23,689)	(89,616)	(89,227)	389
Ending Fund Balance	297,849	208,233	208,622	389 (a)

Notes

(a) Increase from Prior Year revenue received in FY 2015/16.

(b) Budget revised for hourly work and for custodial services for events.

**BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
EVALUATION (Measure A, Resource 0856)
Revenue and Expenditures
Comparison Report FY2015/16
First Interim Budget**

Purpose

Nine percent (9%) of the available revenues *shall be dedicated to providing professional development for the District's teachers and staff, to **assessing the effectiveness of the District's educational programs for improving student achievement**, and to providing and maintaining computers and technology in schools.*

Budget Managers: Pasquale Scuderi, Assistant Superintendent for Educational Services
Debbi D'Angelo, Director of Evaluation and Assessment

	Unaudited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	1st Interim Budget 2015/16 As of 10/31/15	1st Interim Budget vs. Adopted Budget As of 10/31/15
REVENUE	615,035	615,448	615,928	480 (a)
EXPENDITURES				
Certificated Salaries	322,522	344,859	314,597	(30,262) (b)
Classified Monthly Support Salaries	93,493	98,074	104,483	6,409 (c)
Employee Benefits	90,482	109,138	99,166	(9,972) (b) (c)
Books & Supplies	2,959	4,500	4,500	0
Equipment	0	0	0	0
Unallocated Reserve	0	22,929	56,754	33,825 (b)
Services & Other Operating Expenses	65,161	63,500	63,500	0
Indirect Costs	41,487	42,052	42,052	0
TOTAL EXPENDITURES	616,104	685,052	685,052	0
NET INCREASE (DECREASE)	(1,069)	(69,604)	(69,124)	480
FUND BALANCE ANALYSIS				
Beginning Fund Balance	114,814	113,745	113,745	0
Net Increase (Decrease) in Fund Balance	(1,069)	(69,604)	(69,124)	480
Ending Fund Balance	113,745	44,141	44,621	480

Notes

(a) Increase from Prior Year revenue received in FY 2015/16.

(b) Approved plan included 2.1 FTE for Teachers on Special Assignment (TSAs). 1.9 FTE implemented. 1.7 FTE currently filled.

(c) Health Benefits changed to Cash-In-Lieu of benefits.

**BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
PARENT OUTREACH (Measure A, Resource 0857)
Revenue and Expenditures
Comparison Report FY 2015/16
First Interim Budget**

Purpose

One and a quarter percent (1.25%) of the revenues dedicated to the Programs to Enhance Student Learning *shall be allocated annually for a variety of services to support the families of Berkeley's public school students by providing parent education and promoting greater parent involvement in their children's education.*

Budget Manager: Susan Craig, Director of Student Services

Ann Marie Callegari, Supervisor of Family Engagement and Equity

	Unaudited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	1st Interim Budget 2015/16 As of 10/31/15	1st Interim Budget vs. Adopted Budget As of 10/31/15
REVENUE	304,894	305,282	305,282	0 (a)
EXPENDITURES				
Staff	246,375	250,557	253,796	3,239 (b)
Employee Benefits	78,624	89,690	86,451	(3,239) (b)
Books & Supplies	4,850	6,154	6,154	0
Equipment	6,685	0	0	0
Unallocated Reserve	0	0	0	0
Services & Other Operating Expenses	16,673	30,000	30,000	0
Indirect Costs	25,502	24,616	24,616	0
TOTAL EXPENDITURES	378,709	401,017	401,017	0
NET INCREASE (DECREASE)	(73,815)	(95,735)	(95,735)	0
FUND BALANCE ANALYSIS				
Beginning Fund Balance	303,531	229,716	229,716	0
Net Increase (Decrease) in Fund Balance	(73,815)	(95,735)	(95,735)	0
Ending Fund Balance	229,716	133,981	133,981	0

Notes

(a) Prior Year Revenue of \$238 to be recognized at Second Interim

(b) Health benefits changed to Cash-In-Lieu of benefits

**BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
LIBRARY PROGRAM (Measure A, Resource 0860)
Revenue and Expenditures
Comparison Report FY 2015/16
First Interim Budget**

Purpose

Seven and a quarter percent (7.25%) of revenues dedicated to the Programs to Enhance Student Learning shall be allocated annually to provide student access to quality school libraries which shall be maintained by providing library staff to operate the District's K-12 school and other specialized libraries, and by allocating revenues for books, materials, services and equipment for the school libraries.

Budget Manager: Pasquale Scuderi, Assistant Superintendent for Educational Services
Becca Todd, District Library Coordinator

	Unaudited	Adopted	1st Interim	1st Interim	
	Actuals	Budget	Budget	vs. Adopted	
	2014/15	2015/16	2015/16	Budget	
	As of	As of	As of	As of	
	6/30/15	7/1/15	10/31/15	10/31/15	
REVENUE	1,768,444	1,770,634	1,772,016	1,382	(a)
EXPENDITURES					
Certificated Salaries	563,722	570,878	670,172	99,294	(b)
Classified Salaries	515,981	536,207	538,495	2,288	
Employee Benefits	364,055	424,947	405,454	(19,493)	(c)
Books & Supplies	163,102	171,735	153,885	(17,850)	(d)
Equipment	7,155	25,000	25,000	0	
Unallocated Reserve	0	54,533	5,000	(49,533)	(b)
Services & Other Operating Expenses	63,837	65,300	81,650	16,350	(d)
Indirect Costs	121,141	120,898	122,929	2,031	
TOTAL EXPENDITURES	1,798,992	1,969,498	2,002,585	33,087	
NET INCREASE (DECREASE)	(30,548)	(198,864)	(230,569)	(31,705)	(e)
FUND BALANCE ANALYSIS					
Beginning Fund Balance	522,429	491,881	491,881	0	
Net Increase (Decrease) in Fund Balance	(30,548)	(198,864)	(230,569)	(31,705)	
Ending Fund Balance	491,881	293,017	261,312	(31,705)	(e)

Notes

- (a) Increase from Prior Year revenue received in FY 2015/16.
- (b) Increased by FTE approved but not included in the Adopted budget.
- (c) Updated for revised projected health benefit expense.
- (d) Budget moved from books to contracts for renewal of online databases for research.
- (e) Fund balance needed for additional FTE and the increased cost of staffing in the approved plan. The budgeted fund balance at First Interim exceeds the estimated fund balance in the plan by \$41,210.

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
TECHNOLOGY (Measure A, Resource 0862)
Revenue and Expenditures
Comparison Report FY 2015/16
First Interim Budget

Purpose

Nine percent (9%) of the available revenues *shall be dedicated to providing professional development for the District's teachers and staff, to assessing the effectiveness of the District's educational programs for improving student achievement, and to providing and maintaining computers and technology in schools.*

Budget Manager: Jay Nitschke, Director of Technology

	Unaudited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	1st Interim Budget 2015/16 As of 10/31/15	1st Interim vs. Adopted Budget 2015/16 As of 10/31/15
REVENUE	790,286	791,290	791,907	617 (a)
EXPENDITURES				
Certificated Monthly Support Staff	52,046	74,825	72,306	(2,519)
Classified Monthly Support Staff	428,440	434,387	419,096	(15,291) (b)
Employee Benefits	198,537	218,904	199,857	(19,047) (b)
Materials & Supplies	54,110	30,000	49,705	19,705 (c)
Unallocated Reserve	0	0	5,000	5,000
Equipment	24,979	15,684	24,129	8,445 (c)
Services & Other Operating Expenses	3,264	0	3,707	3,707 (c)
Indirect Costs	54,971	50,607	50,607	0
TOTAL EXPENDITURES	816,347	824,407	824,407	0
NET INCREASE (DECREASE)	(26,061)	(33,117)	(32,500)	617
FUND BALANCE ANALYSIS				
Beginning Fund Balance	93,719	67,658	67,658	0
Net Increase (Decrease) in Fund Balance	(26,061)	(33,117)	(32,500)	617
Ending Fund Balance	67,658	34,541	35,158	617

Notes

(a) Increase from Prior Year revenue received in FY 2015/16.

(b) Projected cost reduced due to staffing changes.

(c) Additional carryover added to the budget for instructional technology per approved plan.