

**BSEP/Measure A of 2006
Revenue Allocation Summary
FY 2015/16**

					Unaudited Actuals (2)	
	Res	%	Budget 2015/16	Calculated Actuals (1)	As of 6/30/16	Variance
Revenue						
County Tax Collections			\$ 25,238,000	\$ 25,363,705	\$ 25,363,705	\$ 125,705
City of Berkeley Tax Collections			\$ 253,000	\$ 206,888	\$ 206,888	\$ (46,112)
Rebates/Reduction in PY Receivable			\$ (100,000)	\$ (48,907)	\$ (48,907)	\$ 51,093
Interest			\$ 15,000	\$ 39,341	\$ 39,341	\$ 24,341
Total Projected Revenue			\$ 25,406,000	\$ 25,561,027	\$ 25,561,027	\$ 155,027 (3)
Expenses						
County Collection Fees			\$ 429,046	\$ 428,525		
City of Berkeley Fees			\$ 50,000	\$ 48,400		
Audit Expense			\$ 6,000	\$ 5,440		
Total Expenses			\$ 485,046	\$ 482,365		
Net Revenue			\$ 24,920,954	\$ 25,078,663		
Available for Allocation			\$ 24,920,954	\$ 25,078,663		
Public Information/P&O	0854	2.00%	\$ (498,419)	\$ (501,573)		
Net Available for Allocation			\$ 24,422,535	\$ 24,577,089		
Resource Allocation						
			(a)		(b)	(b)-(a)
Class Size Reduction (66%)	0841	66.00%	\$ 16,118,873	\$ 16,220,879	16,277,146.00	\$ 158,273
Site Discretionary (10.25%)	0852	10.25%	\$ 2,503,310	\$ 2,519,152	2,527,890.00	\$ 24,580
Libraries (7.25%)	0860	7.25%	\$ 1,770,634	\$ 1,781,839	1,788,020.00	\$ 17,386
Music/VAPA (6.25%)	0853	6.25%	\$ 1,526,408	\$ 1,536,068	1,541,396.00	\$ 14,988
Parent Outreach (1.25%)	0857	1.25%	\$ 305,282	\$ 307,214	308,280.00	\$ 2,998
PD/Evaluation/Technology (9%)						
Prof. Development	0855	36.00%	\$ 791,290	\$ 796,298	799,060.00	\$ 7,770
Evaluation	0856	28.00%	\$ 615,448	\$ 619,343	621,491.00	\$ 6,043
Technology	0862	36.00%	\$ 791,290	\$ 796,298	799,060.00	\$ 7,770
Net Resource Allocation			\$ 24,422,535	\$ 24,577,089	24,662,343.00	\$ 239,808
Public Information/P&O	0854		\$ 498,419	\$ 501,573	503,313.00	\$ -
Total Allocation to All Resources			\$ 24,920,954	\$ 25,078,663	25,165,656.00	\$ 239,808 (3)

- (1) Calculated Actuals show how actual revenue would be distributed using the methodology used in the budget process.
- (2) Unaudited Actuals reflect the current year revenue recorded in the books for each Resource. Additional revenue was recognized in FY 2014/15 from the prior year which is not in this summary.
- (3) Revenue by Resource includes \$86,903 distributed from the Fund Balance in Resource 0000 to all of the Resources in the Measure on a pro-rata basis.

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
CLASS SIZE REDUCTION (Measure A, Resource 0841)
Revenue and Expenditures
Comparison Report FY 2015/16

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

	Audited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	2nd Interim Budget 2015/16 As of 1/31/16	Unaudited Actuals 2015/16 As of 6/30/16	2nd Interim Budget vs. Unaudited Actuals 2015/16
REVENUE					
Revenue	16,100,054	16,118,873	16,131,455	16,289,729	158,274
BSEP Contribution to General Fund (1)	(12,430,093)	(12,830,900)	(12,830,900)	(12,708,730)	122,170
BSEP Direct Support (2)	(392,651)	(393,800)	(393,800)	(390,071)	3,729
BSEP Substitute Compensation (1)	(240,798)	(241,100)	(241,100)	(238,796)	2,304
NET REVENUE	3,036,512	2,653,073	2,665,655	2,952,132	286,477
EXPENDITURES					
Certificated Monthly Salaries (3)	1,313,518	1,137,868	1,088,852	1,064,332	(24,520)
Certificated Counselors Salaries (3)	386,397	397,607	407,598	402,323	(5,275)
Employee Benefits (3)	448,661	444,498	414,736	391,654	(23,082)
Unallocated Reserve	0	0	0	0	0
Indirect Costs	1,098,315	1,010,154	1,010,154	993,812	(16,342)
TOTAL EXPENDITURES	3,246,891	2,990,127	2,921,340	2,852,121	(69,219)
NET INCREASE (DECREASE)	(210,379)	(337,054)	(255,685)	100,011	355,696
FUND BALANCE ANALYSIS					
Beginning Fund Balance	556,440	346,061	346,061	346,061	0
Net Increase (Decrease) in Fund Balance	(210,379)	(337,054)	(255,685)	100,011	355,696
Ending Fund Balance	346,061	9,007	90,376	446,072	355,696

Notes

- (1) 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 2013/14, it funded 135.57 FTE. In 2014/15 it funded 136.83 FTE and in 2015/16 it funded 135.92 FTE.
- (2) Operational and other costs associated with opening and maintaining additional classrooms.
- (3) In 2015/16, total FTE directly charged to Class Size Reduction includes 7.3 FTE for Program Support, 7.6 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 19.7 FTE. This is a reduction in BSEP funding of 3.7 FTE from the prior year. Of the 3.7 FTE, 3.3 FTE for Literacy Coaches was funded by General Fund Resources. Expanded Course Offerings were reduced by .4 FTE at Berkeley High.

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

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

	Audited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	2nd Interim Budget 2015/16 As of 1/31/16	Unaudited Actuals 2015/16 As of 6/30/16	2nd Interim Budget vs. Unaudited Actuals 2015/16
REVENUE	2,500,382	2,503,310	2,505,264	2,529,844	24,580
EXPENDITURES					
Certificated Salaries	874,278	917,413	956,100	896,835	(59,265)
Classified Salaries	560,857	556,506	579,416	546,096	(33,320)
Employee Benefits	372,941	455,720	426,814	372,477	(54,337)
Books & Supplies	221,853	60,605	293,382	210,343	(83,039)
Equipment	14,805		13,650	14,401	751
Unallocated Reserve and Carryover	0	173,017	249,307	0	(249,307)
Contracted Services	273,599	210,799	301,465	299,461	(2,004)
Indirect Costs	165,770	165,478	184,437	153,011	(31,426)
TOTAL EXPENDITURES	2,484,103	2,539,538	3,004,571	2,492,624	(511,947)
NET INCREASE (DECREASE)	16,279	(36,228)	(499,307)	37,220	536,527
FUND BALANCE ANALYSIS					
Beginning Fund Balance	622,999	639,278	639,278	639,278	0
Net Increase (Decrease) in Fund Balance	16,279	(36,228)	(499,307)	37,220	536,527
Ending Fund Balance	639,278	603,050	139,971	676,498	536,527

Notes

Revenue is allocated to each school site based on the projected number of students for the year (CALPADS data). The projection is adjusted for Independent Study, Berkeley Technology Academy (BTA) and Early Childhood Development and is based on an agreed-upon average enrollment. Independent Study enrollment is deducted from Berkeley High's enrollment. In FY 2013/14, adjusted enrollment totaled 9,756. In FY 2014/15, it was 9,965, and in FY 2015/16 it was 10,322.

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

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

	Audited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	2nd Interim Budget 2015/16 As of 1/31/16	Unaudited Actuals 2015/16 As of 6/30/16	2nd Interim Budget vs. Unaudited Actuals 2015/16
REVENUE					
Revenue	1,524,472	1,526,408	1,527,600	1,542,588	14,988
Transfers to General Fund (Release Time) (1)	(220,316)	(215,210)	(215,210)	(204,552)	10,658
NET REVENUE	1,304,156	1,311,198	1,312,390	1,338,036	25,646
EXPENDITURES					
Certificated Salaries	707,311	710,443	713,604	693,526	(20,078)
Classified Salaries	49,203	51,887	44,449	42,608	(1,841)
Employee Benefits	181,228	213,555	216,938	206,470	(10,468)
Instructional Materials/Instruments	90,859	75,000	76,200	17,331	(58,869)
Equipment	40,542	9,000	9,000	51,763	42,763
Unallocated Reserve	0	24,009	11,624	0	(11,624)
Conference/Mileage/Instructional Contracts	100,896	100,200	112,200	106,639	(5,561)
Capital Outlay	0	0	0	0	0
Indirect Costs	100,384	91,430	91,509	86,517	(4,992)
TOTAL EXPENDITURES	1,270,423	1,275,524	1,275,524	1,204,854	(70,670)
NET INCREASE (DECREASE)	33,733	35,674	36,866	133,182	96,316
FUND BALANCE ANALYSIS					
Beginning Fund Balance	168,172	201,905	201,905	201,905	0
Net Increase (Decrease) in Account Balance	33,733	35,674	36,866	133,182	96,316
Ending Account Balance	201,905	237,579	238,771	335,087	96,316

Notes

(1) In 2013/14 this Resource funded 7.96 FTE for Music and Visual and Performing Arts Teachers and 4.56 for Release Time music teachers. In 2014/15, this Resource funded 7.83 FTE for Visual and Performing Arts and 2.32 FTE for Release time. In 2015/16, Visual and Performing Arts FTE totaled 8.14, and the Release Time FTE totaled 2.16.

**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**

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

	Audited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	2nd Interim Budget 2015/16 As of 1/31/16	Unaudited Actuals 2015/16 As of 6/30/16	2nd Interim Budget vs. Unaudited Actuals 2015/16
REVENUE	497,787	498,419	498,808	503,702	4,894
EXPENDITURES					
Classified & Certificated Salaries	310,416	342,691	346,499	331,680	(14,819)
Employee Benefits	110,208	117,958	120,846	117,523	(3,323)
Materials and Supplies	3,247	11,000	11,000	1,939	(9,061)
Unallocated Reserve	0	9,386	1,190	0	(1,190)
Equipment	8,307	4,000	4,000	0	(4,000)
Contracted Services	89,298	103,000	104,500	66,065	(38,435)
TOTAL EXPENDITURES	521,476	588,035	588,035	517,207	(70,828)
NET INCREASE (DECREASE)	(23,689)	(89,616)	(89,227)	(13,505)	75,722
FUND BALANCE ANALYSIS					
Beginning Fund Balance	321,538	297,849	297,849	297,849	0
Net Increase (Decrease) in Fund Balance	(23,689)	(89,616)	(89,227)	(13,505)	75,722
Ending Fund Balance	297,849	208,233	208,622	284,344	75,722

**BERKELEY UNIFIED SCHOOL DISTRICT
BERKELY SCHOOLS EXCELLENCE PROGRAM (BSEP)
PROFESSIONAL DEVELOPMENT
Revenue and Expenditures (Measure A, Resource 0855)
Comparison Report FY 2015/16**

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: Pasquale Scuderi, Assistant Superintendent for Educational Services
Michelle Sinclair, Coordinator of Professional Development

	Audited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	2nd Interim Budget 2015/16 As of 1/31/16	Unaudited Actuals 2015/16 As of 6/30/16	2nd Interim Budget vs. Unaudited Actuals 2015/16
REVENUE	789,524	791,290	791,908	799,677	7,769
EXPENDITURES					
Certificated Salaries (1) (2)	514,543	620,126	639,492	569,439	(70,053)
Classified Salaries	0	0	0	0	0
Employee Benefits (1) (2)	131,250	167,817	165,305	138,951	(26,354)
Unallocated Reserve	0	677	15,823	0	(15,823)
Services & Other Operating Expenses	81,143	70,000	38,000	29,648	(8,352)
Indirect Costs	52,485	56,154	56,154	48,268	(7,886)
TOTAL EXPENDITURES	779,421	914,774	914,774	786,306	(128,468)
NET INCREASE (DECREASE)	10,103	(123,484)	(122,866)	13,371	136,237
FUND BALANCE ANALYSIS					
Beginning Fund Balance	206,282	216,385	216,385	216,385	0
Net Increase (Decrease) in Fund Balance	10,103	(123,484)	(122,866)	13,371	136,237
Ending Fund Balance	216,385	92,901	93,519	229,756	136,237

Notes

- (1) \$50,000 for Teacher Initiated Professional Development is included in the salary, benefits and services and other operating expenses.
(2) Savings from vacant positions

**BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
EVALUATION (Measure A, Resource 0856)
Revenue and Expenditures
Comparison Report FY 2015/16**

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

	Audited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	2nd Interim Budget 2015/16 As of 1/31/16	Unaudited Actuals 2015/16 As of 6/30/16	2nd Interim Budget vs. Unaudited Actuals 2015/16
REVENUE	615,035	615,448	615,928	621,972	6,044
EXPENDITURES					
Certificated Salaries	322,522	344,859	314,597	290,004	(24,593)
Classified Monthly Support Salaries	93,493	98,074	104,483	106,963	2,480
Employee Benefits	90,482	109,138	101,022	90,186	(10,836)
Books & Supplies	2,959	4,500	4,500	1,094	(3,406)
Equipment	0	0	0	0	0
Unallocated Reserve	0	22,929	54,898	0	(54,898)
Services & Other Operating Expenses	65,161	63,500	63,500	55,873	(7,627)
Indirect Costs	41,487	42,052	42,052	35,585	(6,467)
TOTAL EXPENDITURES	616,104	685,052	685,052	579,705	(105,347)
NET INCREASE (DECREASE)	(1,069)	(69,604)	(69,124)	42,267	111,391
FUND BALANCE ANALYSIS					
Beginning Fund Balance	114,814	113,745	113,745	113,745	0
Net Increase (Decrease) in Fund Balance	(1,069)	(69,604)	(69,124)	42,267	111,391
Ending Fund Balance	113,745	44,141	44,621	156,012	111,391

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

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

	Audited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	2nd Interim Budget 2015/16 As of 1/31/16	Unaudited Actuals 2015/16 As of 6/30/16	2nd Interim Budget vs. Unaudited Actuals 2015/16
REVENUE	304,894	305,282	305,520	308,518	2,998
EXPENDITURES					
Staff (1)	246,375	250,557	200,965	188,417	(12,548)
Employee Benefits (1)	78,624	89,690	72,150	66,735	(5,415)
Books & Supplies	4,850	6,154	6,154	983	(5,171)
Equipment	6,685	0	0	0	0
Unallocated Reserve (1)	0	0	67,132	0	(67,132)
Services & Other Operating Expenses	16,673	30,000	30,000	10,905	(19,095)
Indirect Costs	25,502	24,616	24,616	17,464	(7,152)
TOTAL EXPENDITURES	378,709	401,017	401,017	284,504	(116,513)
NET INCREASE (DECREASE)	(73,815)	(95,735)	(95,497)	24,014	119,511
FUND BALANCE ANALYSIS					
Beginning Fund Balance	303,531	229,716	229,716	229,716	0
Net Increase (Decrease) in Fund Balance	(73,815)	(95,735)	(95,497)	24,014	8,539
Ending Fund Balance	229,716	133,981	134,219	253,730	8,539

Notes

(1) Savings from unfilled positions

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

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

	Audited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	2nd Interim Budget 2015/16 As of 1/31/16	Unaudited Actuals 2015/16 As of 6/30/16	2nd Interim Budget vs. Unaudited Actuals 2015/16
REVENUE	1,768,444	1,770,634	1,772,016	1,789,402	17,386
EXPENDITURES					
Certificated Salaries	563,722	570,878	670,172	667,071	(3,101)
Classified Salaries	515,981	536,207	534,984	542,556	7,572
Employee Benefits	364,055	424,947	413,435	406,651	(6,784)
Books & Supplies	163,102	171,735	159,355	167,905	8,550
Equipment	7,155	25,000	20,000	4,892	(15,108)
Unallocated Reserve	0	54,533	3,060	0	(3,060)
Services & Other Operating Expenses	63,837	65,300	78,650	58,644	(20,006)
Indirect Costs	121,141	120,898	122,929	120,841	(2,088)
TOTAL EXPENDITURES	1,798,992	1,969,498	2,002,585	1,968,560	(34,025)
NET INCREASE (DECREASE)	(30,548)	(198,864)	(230,569)	(179,158)	51,411
FUND BALANCE ANALYSIS					
Beginning Fund Balance	522,429	491,881	491,881	491,881	0
Net Increase (Decrease) in Fund Balance	(30,548)	(198,864)	(230,569)	(179,158)	51,411
Ending Fund Balance	491,881	293,017	261,312	312,723	51,411

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

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

	Audited Actuals 2014/15 As of 6/30/15	Adopted Budget 2015/16 As of 7/1/15	2nd Interim Budget 2015/16 As of 1/31/16	Unaudited Actuals 2015/16 As of 6/30/16	2nd Interim Budget vs. Unaudited Actuals 2015/16
REVENUE	790,286	791,290	791,907	799,677	7,770
EXPENDITURES					
Certificated Monthly Support Staff (1)	52,046	74,826	72,306	39,289	(33,017)
Classified Monthly Support Staff (2)	428,440	434,387	419,096	394,270	(24,826)
Employee Benefits (1) (2)	198,537	218,904	199,857	177,254	(22,603)
Materials & Supplies	54,110	30,000	61,371	59,467	(1,904)
Unallocated Reserve	0	0	5,000	0	(5,000)
Equipment	24,979	15,684	12,463	12,136	(327)
Services & Other Operating Expenses	3,264	0	3,707	8,606	4,899
Indirect Costs	54,971	50,607	50,607	45,193	(5,414)
TOTAL EXPENDITURES	816,347	824,408	824,407	736,215	(88,192)
NET INCREASE (DECREASE)	(26,061)	(33,118)	(32,500)	63,462	95,962
FUND BALANCE ANALYSIS					
Beginning Fund Balance	93,719	67,658	67,658	67,658	0
Net Increase (Decrease) in Fund Balance	(26,061)	(33,118)	(32,500)	63,462	95,962
Ending Fund Balance	67,658	34,540	35,158	131,120	95,962

Notes

(1) Certificated Salary savings from vacant Technology TSA position

(2) Classified vacancy filled provisionally for part of the year