

BSEP/Measure A of 2006
Revenue Allocation Summary
FY 2013/14

				(1)	(2)	
	Resource	%	Budget	Calculated Actuals	Unaudited Actuals as of 6/30/12	Variance
Revenue						
County Tax Collections			24,660,000	24,925,871		
City of Berkeley Tax Collections			200,000	257,989		
Rebates/Reduction in PY Receivable			(80,000)	(229,046)		
Interest			20,000	19,939		
Total Projected Revenue			<u>24,800,000</u>	<u>24,974,753</u>		
Expenses						
County Collection Fees			417,800	421,068		
City of Berkeley Fees			50,000	48,400		
Misc. Expense			0	0		
Audit and Legal Expense			6,000	5,280		
Total Expenses			<u>473,800</u>	<u>474,748</u>		
Net Revenue			24,326,200	24,500,005		
Reserve/Incremental Reserve			0	(6,529)		
Net Revenue after Reserve			<u>24,326,200</u>	<u>24,506,534</u>		
Available for Allocation			24,326,200	24,506,534		
Public Information/P&O	0854	2.00%	(486,524)	(490,131)		
Net Available for Allocation			<u>23,839,676</u>	<u>24,016,404</u>		
Resource Allocation						
			(a)		(b)	(b)-(a)
Class Size Reduction	0841	66.00%	15,734,186	15,850,827	15,851,160	116,974
Site Discretionary	0852	10.25%	2,443,567	2,461,681	2,461,733	18,167
Music/VAPA	0853	6.25%	1,489,980	1,501,025	1,501,057	11,077
Parent Outreach	0857	1.25%	297,996	300,205	300,211	2,215
Libraries	0860	7.25%	1,728,377	1,741,189	1,741,225	12,849
PD/Evaluation/Technology (9%)						
Prof. Development	0855	3.24%	772,406	778,131	779,148	6,742
Evaluation	0856	2.52%	600,760	605,213	605,226	4,466
Technology	0862	3.24%	772,406	778,131	778,148	5,742
Net Resource Allocation			<u>23,839,676</u>	<u>24,016,405</u>	<u>24,017,908</u>	<u>178,232</u>
Public Information/P&O	0854		486,524	490,131	490,141	3,617
Total Allocation to All Resources			<u>24,326,200</u>	<u>24,506,535</u>	<u>24,508,049</u>	<u>181,849</u>

(1) Calculated Actuals show how actual revenue would be distributed using the methodology used in the budget

(2) Unaudited Actuals reflect the actual revenue recorded in the books for each Resource.

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
CLASS SIZE REDUCTION (Measure A, Resource 0841)
Revenue and Expenditures
Comparison Report FY 2013/14

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;
Neil Smith, Assistant Superintendent for Educational Services

	(a)	(b)	(b)-(a)		
	Audited	Adopted	2nd Interim		
	Actuals	Budget	Budget		
	2012/13	2013/14	2013/14		
	as of	as of	as of		
	6/30/13	7/1/13	1/31/14		
	Unaudited	2nd Interim	2nd Interim		
	Actuals	Budget vs.	Budget vs.		
	2013/14	Unaudited	Unaudited		
	as of	Actuals	Actuals		
	6/30/14	2013/14	2013/14		
REVENUE					
Revenue	15,489,704	15,734,186	15,867,723	15,984,697	116,974
BSEP Contribution to General Fund (1)	(11,729,105)	(11,587,900)	(11,698,300)	(12,083,984)	(385,684)
BSEP Direct Support (2)	(376,324)	(377,500)	(381,100)	(380,081)	1,019
BSEP Substitute Compensation (1)	(231,080)	(223,600)	(225,800)	(224,581)	1,219
NET REVENUE	3,153,195	3,545,186	3,562,523	3,296,051	(266,472)
EXPENDITURES					
Certificated Monthly Salaries (3)	1,656,658	2,041,889	1,995,727	1,681,608	(314,119)
Certificated Counselors Salaries (3)	378,281	367,487	371,510	380,892	9,382
Employee Benefits (3)	576,992	717,990	658,499	549,207	(109,292)
Unallocated Reserve	0	0	0	0	0
Indirect Costs	955,205	1,030,791	1,030,791	1,029,713	(1,078)
TOTAL EXPENDITURES	3,567,136	4,158,157	4,056,527	3,641,420	(415,107)
NET INCREASE (DECREASE)	(413,941)	(612,971)	(494,004)	(345,369)	148,635
FUND BALANCE ANALYSIS					
Beginning Fund Balance	1,315,750	901,809	901,809	901,809	0
Net Increase (Decrease) in Fund Balance	(413,941)	(612,971)	(494,004)	(345,369)	148,635
Ending Fund Balance	901,809	288,838	407,805	556,440	148,635

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 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 128.10 FTE..
- (2) Operational and other costs associated with opening and maintaining additional classrooms.
- (3) Total FTE directly charged to Class Size Reduction includes 21.50 FTE for Program Support, 8.0 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 34.30 FTE. 5.5 FTE of elementary and middle school RTI expense was moved to the General Fund at closing, reducing the total FTE to 28.8.

**BERKELEY UNIFIED SCHOOL DISTRICT
 BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
 SCHOOL SITE DISCRETIONARY PROGRAM (Measure A, Resource 0852)
 Revenue and Expenditures
 Comparison Report FY 2013/14**

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

	(b)		(a)		(b)	(b)-(a)
	Audited Actuals 2012/13 as of 6/30/13	Adopted Budget 2013/14 as of 7/1/13	2nd Interim Budget 2013/14 as of 1/31/14	Unaudited Actuals 2013/14 as of 6/30/14	2nd Interim Budget vs. Unaudited Actuals 2013/14	
REVENUE	2,406,103	2,443,567	2,464,305	2,483,010		18,705
EXPENDITURES						
Certificated Salaries	698,439	773,514	814,229	812,700		(1,529)
Classified Salaries	588,156	607,674	647,503	601,932		(45,571)
Employee Benefits	370,663	421,210	419,479	366,111		(53,368)
Books & Supplies	279,532	90,774	265,848	190,001		(75,847)
Equipment	0	2,000	11,199	19,459		8,260
Unallocated Reserve	0	122,867	272,348	0		(272,348)
Contracted Services	269,863	255,109	356,193	324,162		(32,031)
Indirect Costs	141,000	152,982	187,551	155,757		(31,794)
TOTAL EXPENDITURES	2,347,653	2,426,130	2,974,350	2,470,121		(504,229)
NET INCREASE (DECREASE)	58,450	17,437	(510,045)	12,889		522,934
FUND BALANCE ANALYSIS						
Beginning Fund Balance	551,659	610,110	610,110	610,110		0
Net Increase (Decrease) in Fund Balance	58,450	17,437	(510,045)	12,889		522,934
Ending Fund Balance	610,109	627,547	100,065	622,999		522,934

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, B-Tech and Early Childhood Development and is based on an agreed-upon average enrollment. Independent Study enrollment is deducted from Berkeley High's CBEDs enrollment. For FY 2010/11, the adjusted projected enrollment was 9,538 students. In FY 2011/12, it was 9,814. In FY 2012/13, it was 9,679 and in FY 2013/14 it was 9,756.

	(b)		(a)		(b)-(a)
	Audited Actuals 2012/13 as of 6/30/13	Adopted Budget 2013/14 as of 7/1/13	2nd Interim Budget 2013/14 as of 1/31/14	Unaudited Actuals 2013/14 as of 6/30/14	2nd Interim Budget vs. Unaudited Actuals 2012/14
REVENUE					
Revenue	1,466,852	1,489,980	1,502,626	1,513,702	11,076
Transfers to General Fund (Release Time) (1)	(446,446)	(418,125)	(418,125)	(412,448)	5,677
NET REVENUE	1,020,406	1,071,855	1,084,501	1,101,254	16,753
EXPENDITURES					
Certificated Salaries	645,735	679,981	680,074	706,742	26,668
Classified Salaries	50,084	54,992	50,310	48,853	(1,457)
Employee Benefits	181,672	200,655	184,764	180,382	(4,382)
Instructional Materials/Instruments	60,253	73,000	84,338	81,272	(3,066)
Equipment	0	15,000	3,662	3,533	(129)
Unallocated Reserve	4,585	33,997	49,477	0	(49,477)
Conference/Mileage/Instructional Contracts	86,923	103,700	108,700	82,545	(26,155)
Capital Outlay	0	0	0	0	0
Indirect Costs	94,297	106,297	106,297	102,012	(4,285)
TOTAL EXPENDITURES	1,123,550	1,267,622	1,267,622	1,205,338	(62,284)
NET INCREASE (DECREASE)	(103,144)	(195,767)	(183,121)	(104,084)	79,037
FUND BALANCE ANALYSIS					
Beginning Fund Balance	375,400	272,256	272,256	272,256	0
Net Increase (Decrease) in Account Balance	(103,144)	(195,767)	(183,121)	(104,084)	79,037
Ending Account Balance	272,256	76,489	89,135	168,172	79,037

**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 FY2013/14**

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

			(a)	(b)	(b)-(a)
	Audited Actuals 2012/13 as of 6/30/13	Adopted Budget 2013/14 as of 7/1/13	2nd Interim Budget 2013/14 as of 1/31/14	Unaudite d Actuals 2013/14 as of 6/30/14	2nd Interim Budget vs. Unaudite d Actuals 2013/14
REVENUE	478,964	486,524	490,653	494,271	3,618
EXPENDITURES					
Classified & Certificated Salaries	261,680	305,088	310,113	314,745	4,632
Employee Benefits	84,503	118,732	111,953	111,415	(538)
Supplies/Equipment	2,007	20,000	17,600	2,764	(14,836)
Unallocated Reserve	0	12,880	10,812	0	(10,812)
Equipment	0	5,000	7,400	3,365	(4,035)
Contracted Services	78,195	102,000	103,000	78,652	(24,348)
TOTAL EXPENDITURES	426,386	563,700	560,878	510,940	(49,938)
NET INCREASE (DECREASE)	52,579	(77,176)	(70,225)	(16,669)	53,556
FUND BALANCE ANALYSIS					
Beginning Fund Balance	285,628	338,207	338,207	338,207	0
Net Increase (Decrease) in Fund Balance	52,579	(77,176)	(70,225)	(16,669)	53,556
Ending Fund Balance	338,207	261,031	267,982	321,538	53,556

**BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
EVALUATION (Measure A, Resource 0856)
Revenue and Expenditures
Comparison Report FY2013/14**

Purpose

	(b)		(a)		(b)	(b)-(a)
	Audited	Adopted	2nd	Unaudited	Interim	2nd
	Actuals	Budget	Interim	Actuals	Budget	Interim
	2012/13	2013/14	2013/14	2013/14	vs.	Unaudite
	as of	as of	as of	as of	d Actuals	2013/14
	6/30/13	7/1/13	1/31/14	6/30/14	2013/14	
REVENUE	591,426	600,760	605,859	610,325		4,466
EXPENDITURES						
Certificated Salaries	305,853	299,099	308,822	294,089		(14,733)
Classified Monthly Support Salaries	92,181	96,464	96,472	83,649		(12,823)
Employee Benefits	110,022	122,417	107,423	94,484		(12,939)
Books & Supplies	665	10,000	10,000	2,095		(7,905)
Equipment	4,571	0	0	1,137		1,137
Unallocated Reserve	0	6,180	11,443	0		(11,443)
Services & Other Operating Expenses	50,874	81,500	81,500	62,682		(18,818)
Indirect Costs	36,050	41,434	41,434	36,217		(5,217)
TOTAL EXPENDITURES	600,217	657,094	657,094	574,353		(82,741)
NET INCREASE (DECREASE)	(8,791)	(56,334)	(51,235)	35,972		87,207
FUND BALANCE ANALYSIS						
Beginning Fund Balance	87,633	78,842	78,842	78,842		0
Net Increase (Decrease) in Fund Balance	(8,791)	(56,334)	(51,235)	35,972		87,207
Ending Fund Balance	78,842	22,508	27,607	114,814		87,207

			(a)	(b)	(b)-(a)
	Audited	Adopted	2nd Interim	Unaudited	2nd
	Actuals	Budget	Budget	Actuals	Interim
	2012/13	2013/14	2013/14	2013/14	Budget vs.
	as of	as of	as of	as of	Unaudited
	6/30/13	7/1/13	1/31/14	6/30/14	Actuals
					2013/14
REVENUE	760,403	772,405	778,960	784,703	5,743
EXPENDITURES					
Certificated Monthly Support Staff	24,566	25,358	25,358	26,253	895
Classified Monthly Support Staff	379,623	397,371	392,829	395,231	2,402
Employee Benefits	184,296	198,753	186,770	181,899	(4,871)
Materials & Supplies	80,701	65,000	70,029	62,840	(7,189)
Unallocated Reserve	0	16,318	4,000	0	(4,000)
Equipment	44,041	0	20,000	16,861	(3,139)
Services & Other Operating Expenses	2,100	25,000	25,000	0	(25,000)
Indirect Costs	45,709	48,981	48,981	45,971	(3,010)