

**1) Regular reporting on how annual BSEP expenditures project over the Measure's full term, with options that answer the "then what?" question if forecasting indicates proposed expenditures are unsustainable for the full term and an annual review summarizing major BUSD budgets for three years.**

The financial information reviewed by the P&O includes the audit and each program's budget. In response to questions at P&O meetings, a draft budget for the Measure's full term was provided to clarify how reserve funds and current spending may impact the Measure's full term. That review was tremendously valuable. We suggest that similar reporting happens two or three times a year and includes possible scenarios to address the next logical question of "then what" if revenues are not forecast to meet the proposed expenditures over the full term of the Measure. This would assist the P&O in evaluating BSEP planning and puts into context the full-term oversight responsibilities to be shouldered as an advisory council.

We understand that outside factors impact BUSD's budget picture that change from year to year, and sometimes within the same year. We also acknowledge that in the current fiscal environment BSEP has been relied on to absorb General Fund (GF) expenditures, but that during a prior measure the GF absorbed BSEP expenditures. Past practices are valuable to informing what might happen in the future, but P&O members have to make advisory recommendations based on current information. To that end, an annual review that is a summary of major budget funding sources over the prior three years (General Fund, BSEP, and LCAP) would be helpful to clarify what line item expenses moved from one account to another. Seeing funding source changes and each budget will help the P&O assess the impact on the BSEP budget.

Clarifying question - is it meant here that we look at the BSEP plans and show how certain items in the plans have been funded either by BSEP, LCAP or GF over the preceding 3 years? That is possible, and in fact we've done that for PD budgets which tend to have a lot of give and take. Presumably you're only asking for those areas where BSEP either used to fund something and no longer does, or now funds something that used to be funded by GF or LCAP, yes?

It doesn't really makes sens to have the P&O do a full review of the district budget -(transportation, nutrition, etc etc); the SBAC does that and we send representatives there. What does make sense, and is doable is to focus on what has gone in and out of BSEP to/from LCAP, GF or other sources. We can do that!

**2) Prioritization of budget expenditures within each program area with brief support for why those expenditures are program priorities.**

Budget information received by the P&O usually includes two pieces of information: a budget narrative that provides a description of the program with paragraph explanations for each expenditure and a line item budget. The current presentation of detailed narratives inform the P&O about how each expenditure complies with the Measure and the line items are necessary to monitor expenditures. However, questions around "why these particular program expenditures?" have been consistently raised in P&O meetings, especially in the fiscal environment where resources are constrained. We understand formal evaluations or metrics of program effectiveness are limited due to a lack of resources. But the District could provide information that gives the P&O confidence that funding recommendations from among program options are based on a deliberative process to meet goal(s) or outcomes to be

achieved.

We also suggest a simple re-organization of items within the narrative and the line item budget in order of priority, with the addition of brief information in the narrative as to intended outcomes. That will give the P&O a better understanding of the budgets and how expenditure choices coincide with BUSD's current overarching goals and pedagogical objectives.

Clarifying question - would this be asked for within each sub-area of the budget? For example, about 85% of budgets are for core staffing - are you asking that the staff be listed in priority order, or are you asking for program expenses other than staffing in priority order?

### **3) One page executive summaries of the program budget narratives that highlight core priorities.**

Every year we acknowledge in P&O meetings that the information the Committee is asked to digest and take action on is significant and, especially for new members, very challenging. Additionally, we understand that the process to create the voluminous documents for each P&O meeting is a multi-step effort with several people involved, therefore it is not unusual for Committee members to receive documents just hours before the meeting. When P&O members do not receive documents with ample time to review, that puts members in the position of having to review, listen to presentations, and absorb information fast enough to then engage in meaningful oversight. We acknowledge that there are normally two reviews of an item prior to taking action, but most substantive dialogue happens, or is designated to occur, at the first reading.

We suggest that a succinct one page summary template be used by all departments that highlights the two to three core initiatives, what goals they are trying to achieve, how success is assessed, and what the total budget ask is compared to the allocated budget and reserve.

Love this idea - and in a way this comes before Item #2, right? Start with some overarching goals and some targeted initiatives for first read, then the detailed version second read?

Having a summary of this kind would focus P&O members' attention on key areas and make discussions more productive, especially when documents are provided on a short timeline. Below is an example layout:

- **Priority:** Scanning all BUSD music.
- **Why:** Improves retention of and efficiency in accessing music, provides equity access to all music, and cost savings through x, y, and z.
- **Goal:** 100% of music in BUSD library accessible to all kids by "x" date, through "y" system.

Would this be for every single item in the budget? For example, Technology funds Illuminate software - do you need an outcome for that? Or do you want overall priority outcomes for a department, toward which many items might contribute? And are you looking for both general goals (accessible libraries with diverse reading material and well-trained staff) or for SMART

goals which tend to be more limited (e.g. target funding for author visits on women of color) and does each of them need to have a student outcome attached (for example, how does library measure student achievement/engagement - they have number of books circulated, etc.)

#### **4) Utilize time reserved at BUSD Board meetings for regular P&O updates.**

We appreciate that there is a Board member liaison to the P&O. We also understand that at many Board meetings Natasha gives presentations and answers questions about BSEP and issues discussed at the P&O. We think it would be valuable for the P&O to have routine direct interaction with the Board where the P&O provides a factual overview of what information was reviewed and the kinds of questions asked. We think this can be accomplished by adding a section to the P&O Agenda at the end of the meeting that simply says “Update to the Board” and a rotation of members to give a comment that follows a suggested template along the lines of : “The major items discussed were x, y, and z and a sampling of questions are a, b, and c.” The benefit of doing regular updates is that when there comes a time when there may be significant issues of concern to address, the Board will have likely heard about it in a P&O Update already delivered in a meeting prior to that time. Also, it will serve dual P.R. and educational purposes to show what the Committee does and give Berkeley’s taxpayers a front seat to witness the oversight promised in the Measure(s).

Great! There is a 5 minute time-slot reserved for District Committees at every Board meeting. I like the idea of a report to the Board from Committee members that might serve as a public-facing complement to the Director's reports, especially since often the BSEP plans are going onto Consent or Information which means they don't get a big public notice.