

SCHOOL SITE PROGRAMS

BSEP Measure E1, Resource 0752

BSEP Measure A, Resource 0852

ANNUAL REPORT: FY 2021-22

UPDATE: FY 2022-23

Measure E1 Purpose

Personnel, services and materials to deliver effective and equitable opportunities for student engagement, enrichment, and achievement. Available Revenues may be used for, but are not restricted to...such programs as art and science instruction, academic tutoring and counseling, athletics and student activities, and before and after school programs.¹

Budget Manager: Kathy Fleming, Director of Local Resources and Partnerships, with Danielle Perez, BSEP Program Specialist

Background

The budgeted revenue allocated to the BSEP Site Program funds in FY 2021-22 was \$3,295,693. This allowed for allocations to the sites of \$325 per pupil.²

Each School Site Council (SSC) developed a School Plan based on district goals as well as the articulated needs of each school. This is a summary of how BSEP Site Program funds were utilized across the district to support the School Plans, based on the Unaudited Actuals for 2021-22.

The expenditure budget for each site for FY 2021-22 was based on this revenue allocation, while spending actuals also include use of carryover budgets generated by unspent prior year balances for each site.³ It is important to bear in mind that while BSEP site funds work in concert with other resources such as PTA, Title 1, and grant monies to fund the complete picture of discretionary programs at each site, this document only summarizes BSEP budgets and expenditures.

Resource Summary

In FY 2021-22, the BSEP Site Program allocation of \$325 per-pupil was based, as always, on the site enrollment as reported in the State CalPADS system. An exception to this calculation is the provision of baseline funding at the level of 150 students for Berkeley Technology Academy (BTA) and Berkeley Independent Study (BIS). These baseline allocations are provided to ensure funding remains consistent regardless of the naturally fluctuating enrollment, so that established programs and services can continue to serve students. The Early Childhood Education (Preschool)

¹ BSEP Measure E1 Section 3.B.iii

² Revenue is allocated to each school site based on prior-year enrollment. For Independent Study, Berkeley Technology Academy, and Early Childhood Education, the allocation is based on an agreed-upon average.

³ The Fund Balance consists of monies that are held centrally, as well as unspent balances (carryover) from the prior year. Unspent balances include the difference between the budget allocated to each site and actual expenditures.

allocation was 300 students, based on the number of full and partial day students across three sites.

The \$325 per pupil allocation was an increase of 6.56% from the previous year. Increases in the annual per pupil allocation are driven by increases in revenue. The four largest areas of expenditure from BSEP Site Program Funds (from current year monies and carryover combined) were:

1. Staffing (80.278% of total actual expenditures)

<i>Budget:</i> \$2,727,264	<i>Actual:</i> \$2,383,999	<i>Variance:</i> (\$343,265)
● Certificated Staffing	\$ 1,429,487	
● Classified Staffing	\$ 421,086	
● Employee Benefits	\$ 533,426	

2. Contracted Services (7.564% of total actual expenditures)

<i>Budget:</i> \$222,523	<i>Actual:</i> \$224,615	<i>Variance:</i> \$2,092
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3. Books, Supplies and Equipment (7.017% of total actual expenditures)

<i>Budget:</i> \$148,429	<i>Actual:</i> \$208,393	<i>Variance:</i> \$59,964
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4. Indirect Costs (5.141% of total expenditures)

<i>Budget:</i> \$238,108	<i>Actual:</i> \$152,682	<i>Variance:</i> (\$85,426)
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All unspent BSEP Measure E1 Site Program dollars from 2021-22 were carried over to 2022-23 budgets. Under both Measures A and E1 the purpose of Site Funds remains consistent, and site budgets may draw upon carryover BSEP Site Program funds until they are completely expended.

Status Report

The 2021-22 school year saw the full return of in-person instruction in BUSD after pandemic school closures in 2020-21. The percentage of site BSEP spending on materials and supplies increased from 3.13% in '19-20 (when most of the school year was conducted remotely) to 7.02% in '21-22. The percentage spent on contracted services also increased from 5.7% in '19-20 to 7.56% in '21-22, even though field trips were largely still on hold for most of the '21-22 school year.

Sites also received "Restorative Restart" funds in 2021-22, which Principals and SSCs used to address site needs as students returned to campus. Site leaders prioritized utilizing as much of the finite Restorative Restart funding as possible, even if it meant spending less from BSEP site resources, knowing that any unused BSEP site funds would remain with the school as carryover in coming years.

Indirect costs are a set percentage paid of all actual spending from each fiscal year, and as such would represent 5.141% of total expenditures regardless of how much had been spent in 2021-22. The variance in this category is due to sites not expending all budgeted BSEP site funds, rather than a change in proportion or use of the indirect costs budget.

In this academic year, the overall fund balance of Resource 0752, containing all unused funds across the BSEP Site Program budgets, increased by \$497,304. Carryover funds cannot be used for regular personnel salary and can be used for one-time costs such as materials and supplies, contracts, etc.. District staff will continue to work with Principals through future budgeting cycles to maximize appropriate use of carryover BSEP site funds.

Fund Balances

Measure E1, Resource 0752

Beginning: \$1,736,906

Ending: \$2,234,210

Increase: \$497,304

Measure A, Resource 0852

Beginning: \$187,500

Ending: \$187,500

Change: \$0

2021-22 Site Plan Addenda Summary

Over the course of a school year, principals and SSCs may choose to re-allocate BSEP site funds as needs arise or as available programs or staff change. These changes are recorded in Site Plan Addenda, and in 2021-22 SSCs made the following changes to their Site Plans and BSEP budgets:

- Longfellow Middle School reallocated \$2,000 from the materials and supplies budget to pay for classified hourly work for the school Registrar to support students and families with administrative tasks.
- Longfellow Middle School reallocated \$2,000 from the materials and supplies budget to pay for certificated hourly work to provide extended learning opportunities to students through afterschool clubs.
- The Early Childhood Education program (Preschools) allocated \$7,500 from carryover funds to purchase outdoor equipment.
- The Early Childhood Education program allocated \$7,245 from carryover funds to extend a music and movement contract for an additional 7 weeks to 18 classrooms.
- The Early Childhood Education program allocated \$2,500 from carryover funds to purchase classroom materials.
- The Early Childhood Education program allocated \$2,000 from carryover funds to pay music and movement contractors to provide interactive workshops to students and families.
- Rosa Parks Elementary allocated \$10,500 from carryover funds to pay for a certificated employee on voluntary leave to work an additional .20 FTE in '21-22 to support reading and writing intervention.

- Thousand Oaks Elementary allocated \$1,000 from carryover funds to increase the materials and supplies budget.
- Ruth Acty Elementary allocated \$20,000 from carryover funds to pay for certificated hourly intervention work with students.
- Ruth Acty Elementary allocated \$16,000 from carryover funds to increase the materials and supplies budget.

Update FY 2022-23

Site fund allocations increased from \$325 per pupil in 2021-22 to \$345 per pupil in 2021-22, due to increased BSEP revenues. In addition to the BSEP site fund allocation increase, other resources exist for sites, including the “Restorative Restart Grants” that were given to schools from one-time COVID funding to help alleviate budgetary pressure created by the pandemic, which are currently in their final year to be spent.

Additionally, as was presented to the P&O Committee at the January 10, 2023 meeting, a final allocation of BSEP Measure A site funds will be disbursed to each school’s budgets this fiscal year. This will result in proportional savings to each site’s budget in current Measure E1 funds, which SSCs and Principals may take action to use in the current year through a site plan addendum, or which will carry over for use in future years.

The 2022-23 Site Plans and budgets are published as the [Consolidated School Plans](#) document. Between August of 2022 and January of 2023, those current BSEP site budgets have been amended through site plan addenda in the following ways:

- Berkeley Technology Academy allocated \$6,000 from carryover funds to pay for a contractor to provide financial literacy training to students.
- Berkeley Technology Academy reallocated \$11,900 from Teacher Leader salary pay (other funds were available from the general fund) to open a Dance IS position at 2 hours per week.
- Longfellow Middle School reallocated \$28,000 from a building sub position, \$21,000 from the materials budget, and \$6,000 from the teacher hourly budget to pay .40 FTE (of a full-time position, co-funded from other resources) for a new RtI ELD position. The \$21,000 for materials and \$6,000 for teacher hourly were shifted so that they would be paid from unallocated carryover funds.
- The Early Childhood Education program allocated \$6,210 from carryover funds to extend a music and movement contract for an additional 6 weeks.
- The Early Childhood Education program allocated \$3,000 from carryover funds to pay music and movement contractors to provide interactive workshops to students and families.
- Rosa Parks Elementary allocated \$7,000 from carryover funds to increase the materials and supplies budget.

- Emerson Elementary allocated carryover funds for the following amounts and purposes: \$1,500 for certificated hourly work for PD/curriculum development/extra duty; \$1,500 for certificated hourly intervention work with students; \$1,500 for classified hourly office support work; \$1,500 for classified hourly tutoring work with students; and \$7,000 to increase the materials and supplies budget.

Additional site plan addenda will likely also be enacted between February and June of 2023 as the year continues to unfold, and will be reported in full in the 2022-23 Annual Report.

BERKELEY UNIFIED SCHOOL DISTRICT
BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
Site Funds (Measure E1, Resource 0752)
Revenue and Expenditures
Comparison Report

Purpose:

The School Site Council shall develop recommendations to allocate these revenues for personnel, services and materials to deliver effective and equitable opportunities for student engagement, enrichment, and achievement. Available Revenues may be used for, but are not restricted to the personnel, materials and services required to deliver such programs as art and science instruction, academic tutoring and counseling, athletics and student activities, and before and after school programs.

Budget Manager: Kathy Fleming

	Adopted Budget 2020/21 as of 07/01/20	Audited Actuals 2020/21 as of 06/30/21	Adopted Budget 2021/22 as of 07/01/21	Unaudited Actuals 2021/22 as of 06/30/22	Adopted Budget vs. Unaudited Actuals 2021/22	Adopted Budget 2022/23 as of 07/01/22	1st Interim 2022/23 as of 10/31/2022
REVENUE							
Parcel Tax Revenue	3,252,267	3,281,983	3,295,693	3,430,211	134,518	3,441,345	3,441,345
Parcel Tax Revenue Prior Year		32,155	0	36,782	36,782		
Net Revenue	3,252,267	3,314,138	3,295,693	3,466,993	171,300	3,441,345	3,441,345
EXPENDITURES							
Certificated Salaries	1,472,918	1,458,531	1,548,577	1,429,487	(119,090)	1,510,967	1,704,406
Classified Salaries	530,055	525,804	518,659	421,086	(97,573)	634,319	708,253
Employee Benefits	613,652	561,759	660,028	533,426	(126,602)	708,406	787,034
Books & Supplies	183,445	91,839	148,429	208,393	59,964	99,511	215,362
Unallocated Reserve	154,549	0	123,509	0	(123,509)	191,438	1,106,566
Contracted Services	201,521	167,405	222,523	224,615	2,092	222,559	421,969
Equipment		0	0	0	0		
Indirect Costs	150,232	133,534	238,108	152,682	(85,426)	216,848	318,368
TOTAL EXPENDITURES	3,306,372	2,938,871	3,459,833	2,969,689	(490,144)	3,584,048	5,261,958
NET INCREASE (DECREASE)	(54,105)	375,266	(164,140)	497,304	661,444	(142,703)	(1,820,613)
FUND BALANCE ANALYSIS							
Beginning Fund Balance	350,476	1,361,640	454,683	1,736,906	1,282,223	401,343	2,234,210
Net Increase (Decrease) in Fund Balanc	(54,105)	375,266	(164,140)	497,304	661,444	(142,703)	(1,820,613)
Ending Fund Balance	296,371	1,736,906	290,543	2,234,210	1,943,667	258,640	413,597