



## BSEP Measure Renewal

Planning and Oversight Committee  
10-10-23

Excellence • Equity • Engagement • Enrichment

# Our Mission

Enable and inspire our diverse student body to achieve academic excellence and make positive contributions to our world.

Excellence

Equity

Engagement

Enrichment

# Objectives & Agenda

## Objectives

- Review 10/4/23 Board presentation and updated information
- Discuss presentation and updated information
- Develop and approve and P&O Statement to the Board

## Presentation Overview:

- Approval Timeline, BSEP Review & BSEP Awareness
- Tax Rates
- Polling Results
- Accountability Provisions
- Discussion
- P&O Statement to the Board

# Fall Timeline

- Sept 5 - P&O: Measure Planning Update
- Sept 26 - P&O: Measure Planning Update
- Oct 4 - School Board: Measure Planning Update (poll results, accountability and tax rate)
- ➔ ● Oct 10 - P&O: Measure Planning Update (poll results, accountability and tax rate)
- Oct 18 - School Board: First Reading - Resolution and Measure Language
- Nov 1 - School Board: Public Hearing and 2nd Reading and Approval
- Dec 6 - Deadline to Qualify for the March Ballot

# BSEP Awareness Update

BSEP Landing Page



Website Banners

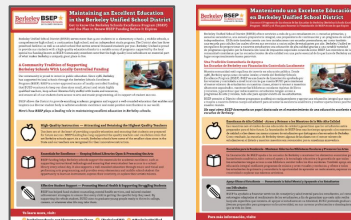
Berkeley Schools Excellence Program (BSEP)



BSEP Supports VIDEOS



BSEP Renewal Fact Sheet and Community Mailer



Solano Stroll



BSEP Messages to School Communities

BSEP Message # 2

Superintendent, Office of Local Resources (BSEP & BERRA)

From: Kathy Holmes

Date: September 22, 2023

As we continue to increase BSEP Awareness, please cut and paste the message below in your next weekly/biweekly email to parents.

Dear School Community,

BSEP funding is essential to the district's budget. The \$17 million received from BSEP in the 2023-2024 school year represents 15% of the District's funding for our public schools. BSEP funds critical programs including smaller class sizes, libraries, arts, music, enrichment, life program funds, and more. Our current BSEP measure expires at the end of the 2024-25 year. BSEP must be renewed in order to continue the programming and support that BSEP provides to every student in every school.

View our BSEP Detailed Fact Sheet to learn more.



Please visit the BSEP Measure information webpage to learn more about how BSEP supports our students.

Please visit the [BSEP Measure information webpage](#) to learn more about how BSEP supports our students.

# Thanks to BSEP Funding, BUSD Provides High Quality Instruction



*TK Teacher Gazel Valdez engaged her class in listening for first "focus" sounds at the beginning of words.*

**#BerkeleyREADS!**

**OUR C.A.U.S.E.**

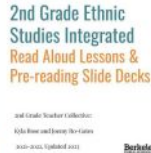
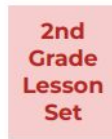
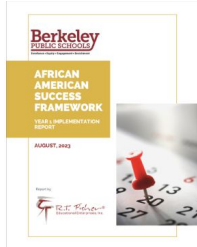


- **Smaller classes** than statewide averages, with nearly **1/3 of our teachers** provided by BSEP
- **Curriculum and Instruction** - Literacy Coordinator, Rtl teachers, K-8 Literacy and Math Coaches, Teacher Leaders, BHS PD Coaches, Ethnic Studies TSA + PD Offerings
- **Program Evaluation** - provides data and analysis to support equity-driven decision-making to support student success.
- **Classroom Support** - additional FTE beyond the classroom teacher - includes FTE for U9@BHS, Special Ed. Positions to provide case management and Specialized Academic Instruction, Two Way Immersion support positions.
- **Before-school and after-school** elective and enrichment classes that are not available within the master schedule including arts and music, science labs, yearbook, credit recovery, and academic support classes.
- **Site Program Funds** - Instructional support positions, tutoring, academic interventions and professional development for staff

## BHS

- College/Career Advisors (Counselors)
- 504 Coordinator
- International Baccalaureate Support
- Academic Support TSA for Athletes
- Instructional Tech TSA

# Thanks to BSEP Funding, BUSD Provides Effective Student Support



## Student Support

- 5.3 FTE Middle School Counselors
- Site Program Funds for Elementary Behavioral and Mental Health Support
- BHS Student Welfare & Attendance Spec.
- BHS Activities Director
- BHS Dean of Attendance
- BHS Consent Ed. TSA

## Affinity Based Programming and Curriculum

- Ethnic Studies TSA and Program Support
- Black Studies @ BHS
- Puente
- African American Success Framework
- RISE Support @ BHS
- Bilingual Home-School Liaison @ BHS





# Thanks to BSEP Funding, BUSD Provides Essentials for Excellence



*Mariachi and Chorus on Mexican Independence Day*

## **Music/VAPA**

*Universal 4th and 5th instrumental program, MS and HS before and after schools courses, K-2 arts and music classes*

Music and Arts Teachers, Supervisor, Equity Specialist, VAPA Technician, Equity Initiatives, PD, instruments, media technology

## **Library Program**

*Every school has a library with library staff and books, materials, services and equipment*

PK-12 Library staffing, Author visits, Battle of the Books, coordinator, PD, Collections and resources, databases, infrastructure improvements



**Site Program Funds** \$3.6 Million Funds Tutors, Instructional coaches, Garden, PE, Dance and Art, Materials and Supplies, Field Trips and Assemblies, Behavioral and Mental Health support and Professional Development

## **Instructional Technology**

*providing instructional technology in schools, and access for students to computers and instructional technology across every school*

School Computer Technicians, Technology Supervisor, Instructional Technology TSA







# Budget Model Considerations

- Revenue based on COLA (Bay Area CPI)
- Tax rate
- Economic factors (inflation, recession)
- Salary and benefit costs
- Program costs and needs
- Resources needed for unexpected events
- Voter opinion
- Oversight Committee input

# Revenue

**The goal is to generate enough revenue to avoid cuts to programs currently funded by BSEP and to have additional revenue to offset increasing costs and potential slowed revenue growth.**

- Resource models based on 53.5 cents and 55 cents per square foot
- Based on Model Assumptions for Revenue and Expenses
- 2023-24 Rate is 45.48 cents per square foot
- For a 1450 square foot house:
  - 2023-24 @45.48 cents = \$658
  - 2024-25 (assuming 2.5% COLA) = \$675
  - 2025-26 = @53.5 cents = \$776, @55 Cents = \$797
  - Fall poll tested 53 cents and 55 cent rates

Presented to P&O  
10/10/10

## Assumptions

- Below average COLA
- Average cost Increases

## Tax Rate 54 Cents

Total Revenue, Expenditures  
Ending Fund Balance\*

Site Program Funds adjusted from  
9-26-23 presentation

\*Based on Model Assumptions  
for Revenue and Expenses

\*\*Shares 7% of available Revenue

Figures are rounded

	54 Cents		
Program Area	Revenue	Expenses	Ending Fund Balance
HQI (66%)	\$246.33M	\$241.69M	\$4.64M
Music/VAPA (6.25%)	\$23.33M	\$23.09M	\$0.24M
Libraries (7.25%)	\$27.06M	\$24.94M	\$2.12M
Instructional Technology (3.25%)	\$12.13M	\$11.96M	\$0.17M
Site Programs (10.25%)	\$38.26M	\$36.58M	\$1.68M
Student Achievement Strategies**	\$18.10M	\$17.84M	\$0.26M
Counseling**	\$8.02M	\$6.86M	\$1.16M
Oversight, Communication and Translation (2.5% of net)	\$9.57M	\$9.45M	\$0.12M
Total	\$382.80M	\$372.41M	\$10.39M (2.71% of rev)

# Polling

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# Polling

## Purpose of Polling

- To assess the impact of different tax rates on voter support for renewing the special tax that funds the Berkeley Schools Excellence Program (BSEP)
- Confirming voter priorities for the use of the special tax funds
- Tracking changes in voter attitudes about the BUSD over time

Polling conducted by Goodwin Simon Strategic Research

# Comparing Tax Rates

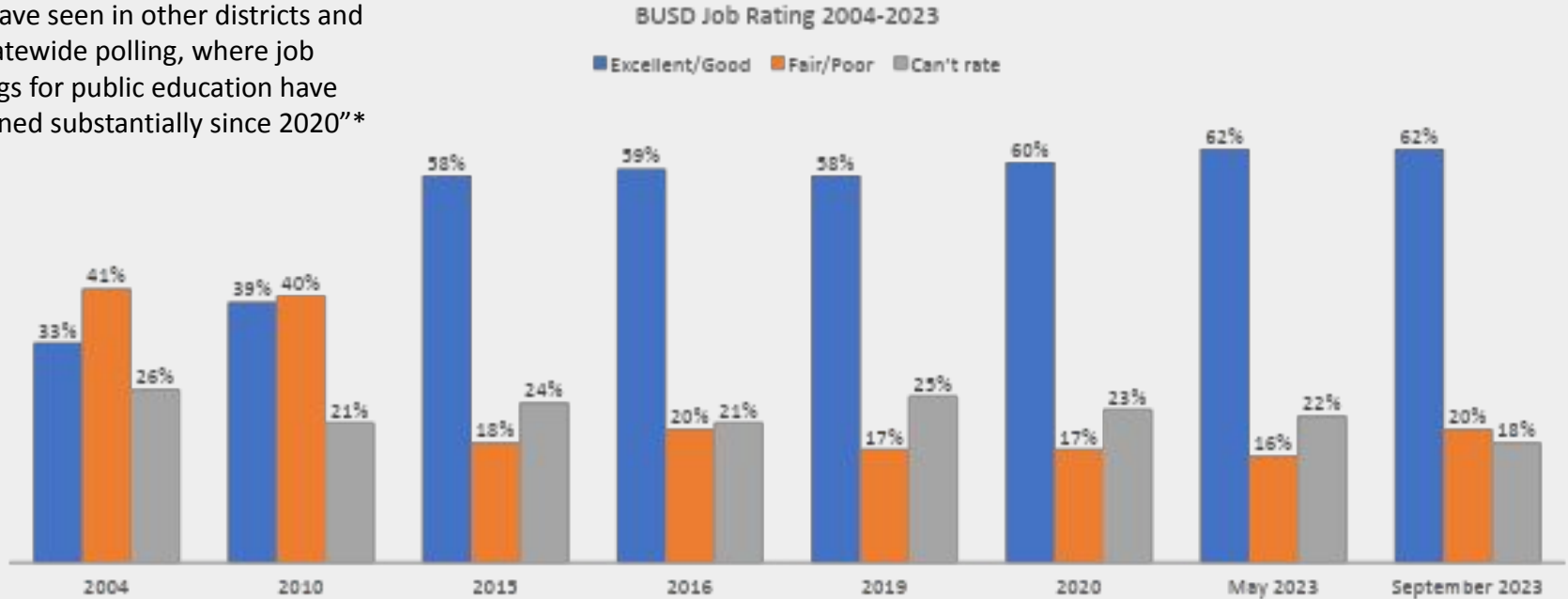
For both the rates, support exceeds the two-thirds majority required for renewal of the BSEP measure.

53 cents and 55 cents  
Tax Rate in 2023-24 is 45.48 cents

	September 2023 Poll	
	<b>\$0.53/sq ft</b>	<b>\$0.55/sq ft</b>
Definitely yes	44%	42%
Probably yes	27%	30%
Not sure lean yes	5%	5%
Not sure lean no	0%	3%
Probably no	8%	5%
Definitely no	6%	6%
<b>Def./prob. yes</b>	<b>71%</b>	<b>72%</b>
All no	14%	13%
Not sure	10%	10%

# BUSD Job Rating Continues to be Steady and Strong

“This is in sharp contrast to what we have seen in other districts and in statewide polling, where job ratings for public education have declined substantially since 2020”\*





# Program Priorities

## **Voters Highly Value Programs and Initiatives Funded by BSEP**

- Support for Struggling Students
- Libraries
- School Counselors
- Small Class Sizes
- Before and After School programs
- Teacher training
- Music

“Taxes in Berkeley are just too high what with the school taxes we already have. We just can’t afford to pay any more.”

We have asked this question or a version of it four times since the recession of the late 2000s. Since 2010, the results have been fairly steady with about a third to 40% of voters who agree with this statement.

Note: As we have seen in past polls, nearly half the voters who agree with this statement indicate they would vote for the special tax.

	AGREE	DISAGREE
Mar 2010	51%	24%
Feb 2016	35%	58%
May 2023	42%	49%
Sep 2023	39%	52%

“In general the extra money we pay in Berkeley for our schools has been worthwhile since it has resulted in better schools.”

We have asked this question three times since the recession of the late 2000s. Results were nearly the same in 2010 as they were in 2023, with roughly two in three who agree with this statement.

	AGREE	DISAGREE
Mar 2010	70%	19%
May 2023	65%	14%
Sep 2023	64%	17%

“That we pay extra taxes to support our schools in Berkeley is something to be proud of.”

We have asked this question five times since 2014. Results have been very similar with an overwhelming proportion who agree with this statement.

	AGREE	DISAGREE
Feb 2015	80%	14%
May 2015	81%	13%
Sept 2020	82%	14%
May 2023	81%	12%
Sept 2023	76%	16%

# Accountability

# BSEP Measure Oversight

## BUSD STAFF Oversight and Management

- Director, Budget Analyst, and Program Specialist
- Resource Managers
- Revenue and Expenses tracked exclusively in Fund 4

## Community Oversight

- Planning and Oversight Committee
- School Site Councils
- Board of Education

## Independent Audits

- Issued in December for preceding year
- Presented to P&O and Board of Education





# Planning and Oversight Committee

**The Planning and Oversight Committee (P&O) Provides Oversight of All District-wide BSEP and BERRA funds**

- P&O 24 members - Delegates elected by each school's School Site Council (SSC)
- Meets ~ twice per month
  - Serves as a liaison between the P&O and the SSC
  - Reviews Annual Plans and budgets for compliance with tax measure & district goals
  - Reviews Annual Report for tax measure compliance with plans
  - Reviews Independent Audit of BSEP Funds
  - Advises Board of Education on compliance and other issues
- Board of Education
  - Approves/Amends Yearly Plans and Accepts Reports



# Measure E1 Accountability

Current Measure accountability provisions are expected to carryover into next measure:

## Section 8. Accountability Protections

- **A. Specific Purposes.** The proceeds of this Special Tax shall be applied only to the specific purposes identified in the Measure. The proceeds of this Special Tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
- **B. Planning and Oversight Committee.** A district-wide Planning and Oversight Committee, composed of parents/guardians, staff members, students, residents, or community members representing all school sites and designated programs, shall be established to be advisory to the District, and, in accordance with bylaws adopted by the Board, shall: present recommendations to the Board about the annual expenditure plans for the revenues generated by this Measure; provide communication among school sites to enhance their effective use of the revenues provided by this Measure; and review district compliance with the terms of this Measure.
- **C. School Site Councils.** A School Site Council, composed of the school's Principal, teachers, staff members, parents/guardians, residents, or community members, shall be established at each pre-K-12 school site or designated program in accordance with California law, policies, and by-laws adopted by the Board...The District shall regularly make available revenue and expenditure reports to the Principal and the School Site Councils to enable the preparations for each School Site Plan.

# Measure E1 Accountability

## Potential Addition in blue font

Current Measure accountability provisions are expected to carryover into next measure. \*Potential addition in blue font below - see legal advice next slide

### Section 8. Accountability Protections Continued

- **D. Financial Oversight.** The District shall make available to the Planning and Oversight Committee and the general public, updated revenue and expenditure reports of the proceeds of this Special Tax at least four times annually: before adoption of the District's annual budget, concurrently with the two State-required interim reports, and with the annual report on the Measure ("Annual Report"). The Annual Report shall display the revenues generated by the Measure and the expenditures of the revenues as of the closing of the fiscal year, and shall include a report on the status of projects, **including project metrics\***, funded by the revenues. This report Exhibit B-6 shall be organized to display how the expenditures correspond to each of the purposes of the Measure. The Annual Report shall be delivered to the Planning and Oversight Committee no later than January 15 following the closing of the fiscal year. The Planning and Oversight Committee shall review the Annual Report and report to the Board on the District's compliance with the conditions of this Measure by February 1 following the closing of the fiscal year.
- E. Independent Auditor's Report and Audit Committee. Each year, an independent auditor retained by the District shall review district records to determine that funds generated by this Measure have been allocated and expended in compliance with the provisions of this Measure, including: ● that the funds raised by this Measure have been allocated to the respective purposes in the percentages specified in Section 2. ● that the funds raised by this Measure have been spent for purposes specified in Section 3, subdivisions A-D. ● that other provisions of this Measure have been satisfied. The audit shall be conducted in accordance with generally accepted accounting principles, the Standards and Procedures for Audits of California K12 Local Educational Agencies, and this Measure. Subsequent to issuance of the Auditor's Report, the District's Audit Committee, as established by the Board, shall review the Auditor's Report.

# Measure E1 Accountability Legal Advice

## Section 8. Accountability Protections Continued

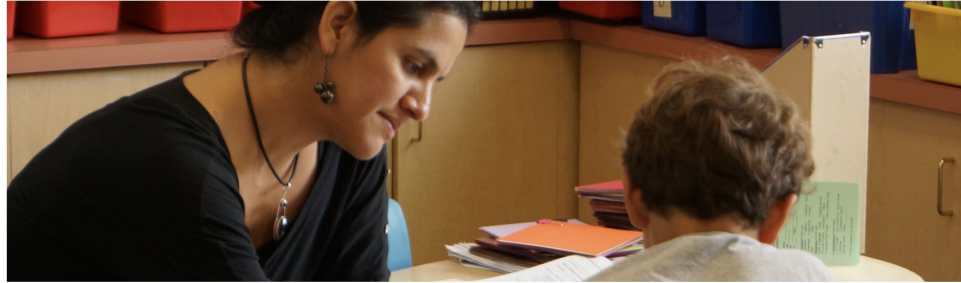
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\*Legal advice received 10/10/23:

- Language is Undefined/ambiguous.
- Hard to define what is required.
- Language cannot be changed once adopted by voters.
- Limits district flexibility in the measure.

# BSEP ★ Excellence!

Berkeley Schools Excellence Program (BSEP)



**BSEP ★ Excellence!**

For additional information about the  
Berkeley Schools Excellence Program (BSEP)

<https://www.berkeleyschools.net/departments/bsep/>

# Appendix

Presented to Board  
10/04/10

## Assumptions

- Below average COLA
- Average cost Increases

Orange - Tax Rate 53.5 Cents

Blue - Tax Rate 55 Cents

Total Revenue, Expenditures  
Ending Fund Balance\*

\*Based on Model Assumptions  
for Revenue and Expenses

\*\*Shares 7% of available Revenue

Figures are rounded

	53.5 Cents			55 Cents		
Program Area	Revenue	Expenses	Ending Fund Balance	Revenue	Expenses	Ending Fund Balance
HQI (66%)	\$244.0M	\$242.0M	\$2.3M	\$251.0M	\$242.0M	\$9.0M
Music/VAPA (6.25%)	\$23.1M	\$23.0M	\$0.1M	\$23.8M	\$23.0M	\$0.8M
Libraries (7.25%)	\$26.8M	\$24.9M	\$1.9M	\$27.6M	\$24.9M	\$2.7M
Instructional Technology (3.25%)	\$12.0M	\$11.9M	\$0.1M	\$12.3M	\$11.9M	\$0.4M
Site Programs (10.25%)	\$37.9M	\$36.6M	\$1.3M	\$39.0M	\$36.6M	\$2.4M
Student Achievement Strategies**	\$17.9M	\$17.8M	\$0.1M	\$18.4M	\$17.8M	0.6M
Counseling**	\$7.9M	\$6.9M	\$1.0M	\$8.2M	\$6.9M	\$1.3M
Oversight, Communication and Translation (2.5% of net)	\$9.5M	\$9.4M	\$0.04M	\$9.7M	\$9.4M	\$0.3M
Total	\$379.1M	\$372.5M	\$6.6M (1.8% of rev)	\$390.0M	\$372.5M	\$17.5M (4.46% of rev)